

Appendix 1.1
State Profile
(Reference: Page 1, Paragraphs 1.3; Page 10 and 1.7.1; Page 25)

A. General Data

Sl. No.	Particulars	Figures
1.	Area	38,863 sq. km.
2.	Population	
	a. In 2008	3.40 crore
	b. In 2017	3.60 crore
3.	Density of Population (as per 2011 Census) (All India Density = 382 persons per sq.km)	860 persons per sq. km.
4.	Population Below Poverty Line (BPL) (All India Average = 21.9 per cent)	7.10 per cent
5.	Literacy (as per 2011 Census) (All India Average = 73.0 per cent)	94 per cent
6.	Infant mortality (per 1000 live births)(All India Average =34 per 1000 live births)	10
7.	Life Expectancy at birth (All India Average = 68.3 years)	75.2 years
	Gini Coefficient	
8.	a. Rural (All India = 0.29)	0.42
	b. Urban (All India = 0.38)	0.50
9.	Human Development Index 2007-08 (All India = 0.467)	0.79
	Gross State Domestic Product (GSDP) 2017-18 at current prices	₹6,86,116 crore
10.	Per capita GSDP Compounded Annual Growth Rate (2008-09 to 2017-18)	Kerala General Category States
		13.80 per cent 13.10 per cent
11.	GSDP Compounded Annual Growth Rate (2008-09 to 2017-18)	Kerala General Category States
		14.50 per cent 14.50 per cent
12.	Population Growth (2008 to 2017)	Kerala General Category States
		6 per cent 11.60 per cent
13.	Per capita GSDP (in ₹)	Kerala All India
		1,90,646 1,29,800

B. Financial Data (In per cent)

Compounded Annual Growth Rate		Particulars			
		2008-09 to 2016-17		2016-17 to 2017-18	
		General Category States	Kerala	General Category States	Kerala
a.	Revenue Receipts	15.10	15.10	11.30	9.80
b.	Own Tax Revenue	14.90	12.90	12.20	10.20
c.	Non Tax Revenue	9.50	25.70	5.90	15.50
d.	Total Expenditure	15.80	16.15	4.70	7.67
e.	Capital Expenditure	14.00	25.00	1.00	(-)13.60
f.	Revenue Expenditure on Education	14.50	15.50	6.20	8.70
g.	Revenue Expenditure on Health	16.20	18.0	10.70	7.70
h.	Salary and Wages	13.40	15.20	8.90	13.60
i.	Pension	16.20	15.90	22.90	30.50

Source: Information furnished by the Economic Adviser, O/o the C&AG of India, New Delhi

Appendix 1.2
Part A : Structure and form of Government Accounts
(Reference: Paragraph 1.1; Page 1)

Structure of Government Accounts: The accounts of the State Government are kept in three parts: (i) Consolidated Fund, (ii) Contingency Fund and (iii) Public Account.

Part I: Consolidated Fund : All revenues received by the State Government, all loans raised by issue of treasury bills, internal and external loans and all moneys received by the Government in repayment of loans shall form one consolidated fund entitled 'The Consolidated Fund of the State' established under Article 266 (1) of the Constitution of India.

Part II: Contingency Fund: Contingency Fund of the State established under Article 267 (2) of the Constitution is in the nature of an imprest placed at the disposal of the Governor to enable him to make advances to meet urgent unforeseen expenditure, pending authorisation by the Legislature. Approval of the Legislature for such expenditure and for withdrawal of an equivalent amount from the Consolidated Fund is subsequently obtained, whereupon the advances from the Contingency Fund are recouped to the Fund.

Part III: Public Account: Receipts and disbursements in respect of certain transactions such as small savings, provident funds, reserve funds, deposits, suspense, remittances etc., which do not form part of the Consolidated Fund, are kept in the Public Account set up under Article 266 (2) of the Constitution and are not subject to vote by the State Legislature.

Part B: Layout of Finance Accounts

The Finance Accounts have been divided into two volumes. Volume 1 presents the financial statements of the Government in a summarised form while the details are presented in Volume 2.

Statement No.	Details of Statements
1.	Statement of Financial Position
2.	Statement of Receipts and Disbursements
3.	Statement of Receipts (Consolidated Fund)
4.	Statement of Expenditure (Consolidated Fund)
5.	Statement of Progressive Capital Expenditure
6.	Statement of Borrowings and other Liabilities
7.	Statement of Loans and Advances given by the Government
8.	Statement of Investments of the Government
9.	Statement of Guarantees given by the Government
10.	Statement of Grants-in-aid given by the Government
11.	Statement of Voted and Charged Expenditure
12.	Statement on sources and application of funds for expenditure other than on revenue account
13.	Summary of balances under Consolidated Fund, Contingency Fund and Public Account
14.	Detailed Statement of Revenue and Capital Receipts by minor heads
15.	Detailed Statement of Revenue Expenditure by minor heads
16.	Detailed Statement of Capital Expenditure by minor heads and sub heads
17.	Detailed Statement on Borrowings and Other Liabilities
18.	Detailed Statement on Loans and Advances given by the Government
19.	Detailed Statement of Investments of the Government
20.	Detailed Statement of Guarantees given by the Government
21.	Detailed Statement on Contingency Fund and Other Public Account transactions
22.	Detailed Statement on Investments of earmarked balances

Appendix 1.3

Part A : Methodology adopted for assessment of fiscal position (Reference: Paragraph 1.1; Page 1)

The norms/ceilings prescribed by the Twelfth Finance Commission (TFC) for selected fiscal variable along with its projections for a set of fiscal aggregates and the commitments/projections made by the State Governments in their Fiscal Responsibility Acts and in other statements required to be laid in the legislature under the Act are used to make qualitative assessment of the trends and pattern of major fiscal aggregates. Assuming that Gross State Domestic Product (GSDP) is the good indicator of the performance of the State's economy, major fiscal aggregates like tax and non-tax revenue, revenue and capital expenditure, internal debt and revenue and fiscal deficits have been presented as percentage to the GSDP at current market prices. The buoyancy coefficients for relevant fiscal variables with reference to the base represented by GSDP have also been worked out to assess whether the mobilisation of resources, pattern of expenditure etc, are keeping pace with the change in the base or these fiscal aggregates are also affected by factors other than GSDP.

The trends in GSDP for the last five years are indicated below:

	2013-14	2014-15	2015-16	2016-17	2017-18
GSDP (₹ in crore)	4,65,041	5,12,564	5,61,546	6,21,700	6,86,116
Growth rate of GSDP	12.79	10.22	9.56	10.71	10.36

Source: Details furnished by the Director of Economics and Statistics of the State Government. The figures for 2016-17 are provisional estimate and 2017-18 are advance estimate.

Appendix 1.3
Part B: Medium Term Fiscal Plan 2017-18
(Reference: Paragraphs 1.1; Page 2 and 1.3; Page 10)

(₹ in crore)

Item	2013-14 Accounts	2014-15 Accounts	2015-16 Accounts	2016-17 Revised Estimates	2017-18 Budget Estimates	Forward estimates	
						2018-19	2019-20
Revenue Receipts (A)	49176.94	57950.47	69032.66	80620.10	93584.74	112181.31	134474.32
State's Own Tax Revenue	31995.02	35232.50	38995.15	44547.63	53411.49	64093.79	76912.55
Non Tax Revenue	5575.03	7283.69	8425.49	10057.31	12037.79	14324.97	17046.71
Resources from Centre	11606.89	15434.28	21612.02	26015.16	28135.46	33762.55	40515.06
Revenue Expenditure (B)	60485.50	71746.43	78689.47	94555.63	109627.88	127949.44	149333.00
Interest	8265.38	9769.59	11110.62	12386.74	13631.83	16697.54	18749.80
Salaries	19279.78	21343.66	23450.10	27332.20	31789.85	34938.72	37177.40
Pensions	9971.27	11252.67	13062.86	15403.58	18174.29	19607.99	19367.11
Non SPI Revenue Expenditure	22969.07	29380.51	31065.89	39433.11	42966.20	56705.19	74038.69
Subsidies	1252.00	1247.52	1343.09	1552.78	1488.15	1791.80	2157.40
Devolution to LSGs	5926.00	7454.00	5029.00	8671.00	9776.00	12615.41	16279.51
Other Revenue Expenditure	15791.07	20678.99	24693.80	29209.33	31702.05	42297.99	55601.78
Revenue Surplus/Deficit (A) – (B)	-11308.56	-13795.96	-9656.81	-13935.53	-16043.14	-15768.13	-14858.67
Capital Expenditure (C)	5758.50	4997.68	8342.29	9741.37	9974.06	12145.18	14839.70
Capital outlay	4294.33	4254.59	7500.04	8748.48	9057.48	11234.70	13935.28
Loan disbursements	1464.17	743.09	842.25	992.89	916.58	910.48	904.42
Non Debt Capital Receipts (D)	122.94	151.92	180.71	216.27	260.88	294.44	332.31
Fiscal Deficit/Surplus (A-B) - (C+D)	-16944.12	-18641.73	-17818.39	-23460.63	-25756.32	-27618.88	-29366.06
Primary Fiscal Deficit/Surplus	-8678.74	-8872.14	-6707.77	-11073.89	-12124.49	-10921.34	-10616.26
End of the Period Debt	111285.00	127224.62	146405.29	169145.79	193974.03	219704.49	246707.93
Debt Service	8265.38	9770.00	11110.62	12386.74	14297.39	16697.54	18749.80
Salary + Pension + Interest (SPI)	37516.43	42365.92	47623.58	55122.52	63595.97	71244.25	75294.31
Debt Stock	119009.00	135440.24	157370.33	180921.24	207026.82	232382.16	261033.70
Government Guarantees	9763.36	11126.87	12438.52				
Interest/Revenue Receipts (per cent)	16.81	16.86	16.09	15.36	14.57	14.88	13.94
Debt/ Revenue Receipts (per cent)	242.00	233.72	227.97	224.41	221.22	207.15	194.11
SPI/Revenue Receipts (per cent)	76.29	73.11	68.99	68.37	67.96	63.51	55.99
SPI/GSDP (per cent)	8.07	8.05	8.09	8.31	8.50	8.43	7.88
(Salary + Pension)/GSDP (per cent)	6.29	6.20	6.21	6.44	6.68	6.45	5.92
Revenue Deficit/ Revenue Receipt (per cent)	23.00	23.81	13.99	17.29	17.14	14.06	11.05
Revenue Deficit/GSDP (per cent)	2.43	2.62	1.64	2.10	2.14	1.87	1.56
Fiscal Deficit/GSDP (per cent)	3.64	3.54	3.02	3.54	3.44	3.27	3.07
Debt stock/GSDP (per cent)	25.59	25.75	26.75	27.27	27.68	27.50	27.33
IP/RR (per cent)	16.81	16.86	16.09	15.36	14.57	14.88	13.94
GSDP	465041.21	526002.30	588336.59	663357.80	747945.27	845178.16	955051.32
Nominal GSDP Growth Rate (per cent)	12.79	13.11	11.85	12.75	12.75	13.00	13.00
Average Interest rate (per cent)	7.43	7.68	7.59	7.32	7.03	7.60	7.60
Domar Gap	5.36	5.43	4.26	5.43	5.72	5.40	5.40

Appendix 1.4
Part A : Abstract of receipts and disbursements for the year 2017-18
(Reference: Paragraph 1.1.1; Page 2)

(₹ in crore)

Receipts				Disbursements					
2016-17			2017-18	2016-17	2017-18				
	Section – A: Revenue				Non-Plan	Plan	Total		
75611.72	I. Revenue Receipts		83020.14	91096.31	I. Revenue Expenditure	83766.61	16181.74	99948.35	99948.35
42176.37	Own Tax Revenue	46459.61		41195.33	General Services	45105.47	418.30	45523.77	
9699.98	Non-Tax Revenue	11199.61		33764.72	Social Services	23450.43	12425.84	35876.27	
15225.02	State's share of Union Taxes and Duties	16833.08		17061.09	Education, Sports, Art and Culture	17069.02	1445.84	18514.86	
8510.35	Grants from Government of India	8527.84		5731.12	Health and Family Welfare	4580.85	1593.55	6174.40	
				1881.14	Water Supply, Sanitation, Housing and Urban Development	(-) 54.07	791.34	737.27	
				79.49	Information and Broadcasting	52.85	30.00	82.85	
				2576.14	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	442.07	2361.70	2803.77	
				902.53	Labour and Labour Welfare	428.63	548.03	976.66	
				5429.97	Social Welfare and Nutrition	846.85	5655.38	6502.23	
				103.24	Others	84.23	-	84.23	
				10655.35	Economic Services	8013.48	3337.60	11351.08	
				6088.13	Agriculture and allied activities	4177.78	1350.67	5528.45	
				1280.16	Rural Development	450.47	994.98	1445.45	
				166.76	Special Area Programmes		(-) 5.46	(-) 5.46	
				508.18	Irrigation and Flood control	582.19	13.95	596.14	
				84.97	Energy	65.98	49.42	115.40	
				507.81	Industry and Minerals	349.25	262.38	611.63	
				1285.06	Transport	2113.88	141.50	2255.38	
				151.43	Science, Technology and Environment	52.57	95.74	148.31	
				582.85	General Economic Services	221.36	434.42	655.78	
				5480.91	Grants-in-aid and Contributions	7197.23		7197.23	
15484.59	II. Revenue Deficit carried over to Section B		16928.21		Revenue Surplus carried over to Section B				
91096.31	Total - Section A		99948.35	91096.31	Total - Section A				99948.35

Appendix 1.4 Part A – Contd.

(₹ in crore)

Receipts				Disbursements					
2016-17			2017-18	2016-17	2017-18				
	Section B: Others					Non-Plan	Plan	Total	
3229.39	III. Opening Cash Balance including Permanent Advances, Cash Balance Investment and Investment of earmarked funds		3650.33	0	III. Opening Overdraft from Reserve Bank of India			Nil	0
30.24	IV. Miscellaneous Capital Receipts		29.28	10125.95	IV. Capital Outlay	755.19	7993.68	8748.87	8748.87
				210.86	General Services	40.13	227.88	268.01	
				1292.68	Social Services	87.90	1317.98	1405.88	
				345.08	Education, Sports, Art and Culture	33.23	494.87	528.10	
				256.45	Health and Family Welfare	38.00	269.39	307.39	
				247.67	Water Supply, Sanitation, Housing and Urban Development	14.75	390.61	405.36	
				4.06	Information and publicity		2.43	2.43	
				190.01	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	0.02	99.92	99.94	
				95.16	Social Welfare and Nutrition	1.90	38.53	40.43	
				154.25	Other Social Services		22.23	22.23	
				8622.41	Economic Services	627.16	6447.82	7074.98	
				651.51	Agriculture and allied activities	89.55	612.04	701.59	
				615.58	Other rural development programmes	210.51	304.96	515.47	
				17.41	Special Area Programme		4.94	4.94	
				674.82	Irrigation and Flood Control	38.79	505.70	544.49	
				0.82	Power projects		23.47	23.47	
				516.79	Industry and Minerals		548.06	548.06	
				3585.72	Transport	267.34	3175.10	3442.44	
				0.30	Science, Technology and Environment	-	-	-	
				2559.46	General Economic Services	20.97	1273.55	1294.52	

Appendix 1.4 Part A – Concl.d.

(₹ in crore)

Receipts				Disbursements			
2016-17			2017-18	2016-17			2017-18
292.24	V. Recoveries of Loans and Advances		350.98 *	1160.29	V. Loans and Advances Disbursed		1540.59
	From Power Projects			17.99	For Power Projects	35.28	
119.08	From Government Servants	151.92		439.15	To Government Servants	60.78	
173.16	From Others	199.06		703.15	To Others	1444.53	
	VI. Revenue Surplus brought down			15484.59	VI. Revenue Deficit brought down		16928.21
23857.89	VII. Public Debt Receipts		30233.77	7706.01	VII. Repayment of Public Debt		13132.10
20074.62	Internal Debt other than Ways and Means Advances, Shortfall and Overdraft	23453.50		4302.16	Internal Debt other than Ways and Means Advances, Shortfall and Overdraft	6221.69	
2931.13	Net transactions under Ways and Means Advances excluding overdraft	6335.50		2931.13	Net transactions under Ways and Means advances excluding overdraft	6335.50	
852.14	Loans and Advances from Central Government	444.77		472.72	Repayment of Loans and Advances to Central Government	574.91	
	VIII. Appropriation from the Consolidated Fund				VIII. Appropriation to Contingency Fund		
	IX. Amount transferred to Contingency Fund				IX. Expenditure from Contingency Fund		
190627.84	X. Public Account Receipts		215992.46	179910.43	X. Public Account Disbursements		207174.17
61707.78	Small Savings, Provident Funds, etc.	85770.92		48776.12	Small Savings, Provident Funds, etc.	78564.08	
329.28	Reserve Funds	516.12		167.07	Reserve Funds	207.14	
3286.70	Deposits and Advances	3264.36		3181.05	Deposits and Advances	2998.45	
121716.74	Suspense and Miscellaneous	122352.14		123885.84	Suspense and Miscellaneous	121149.61	
3587.34	Remittances	4088.92		3900.35	Remittances	4254.89	
	XI. Closing Overdraft from Reserve Bank of India			3650.33	XI. Cash Balance at end		2732.88
				37.23	Cash in Treasuries	34.16	
				6.80	Local Remittances	2.57	
				(-) 91.73	Deposits with Reserve Bank	(-) 80.81	
				1.59	Departmental cash balance including Permanent Advance	0.27	
				1944.50	Cash Balance Investment	891.03	
				1751.94	Investment from earmarked funds	1885.66	
218037.60	Total – Section B		250256.82	218037.60	Total – Section B		250256.82

*including ₹ 0.30 crore written off

Appendix 1.4
Part B: Summarised financial position of the Government of Kerala
as on 31 March 2018
(Reference: Paragraphs 1.1.1; Page 2 and 1.10.1; Page 40)

(₹ in crore)

As on 31 March 2017	Liabilities	As on 31 March 2018
118268.72	Internal Debt	135500.53
99531.69	Market Loans bearing interest	115734.93
0.05	Market Loans not bearing interest	0.04
1682.04	Loans from Life Insurance Corporation of India	1413.18
210.80	Loans from General Insurance Corporation of India	190.28
2883.94	Loans from National Bank for Agriculture and Rural Development	3021.17
295.37	Loans from National Co-operative Development Corporation	413.40
156.02	Loans from other institutions	170.99
13508.81	Special securities issued to National Small Savings Fund of the Central Government	14556.54
	Ways and Means Advances from Reserve Bank of India excluding Overdrafts	
	Overdrafts from Reserve Bank of India	
7614.13	Loans and Advances from Central Government	7483.99
1.16	Pre 1984-85 Loans	1.16
18.12	Non-Plan Loans	16.21
7594.85	Loans for State Plan Schemes	7461.93
(*)	Loans for Central Plan Schemes	(*)
-	Loans for Centrally Sponsored Plan Schemes/Other loans	4.69
100.00	Contingency Fund(Net)	100.00
60571.02	Small Savings, Provident Funds, etc.	67777.85
2892.34	Deposits	3158.25
2174.28	Reserve Funds	2483.26
-307.46	Suspense and Miscellaneous	895.23
191313.03	Total	217399.11

(*) ₹ 7,000 only.

Appendix 1.4 – Part B Concl'd.

As on 31 March 2017	Assets		(₹ in crore) As on 31 March 2018
55653.30⁵⁵	Gross Capital Outlay on Fixed Assets -		64372.89
7262.16 ⁵⁵	Investments in shares of Companies, Corporations, etc.	8211.47	
48391.14 ⁵⁵	Other Capital Outlay	56161.42	
13877.23⁵⁶	Loans and Advances -		15066.84
2679.64	Loans for Power Projects	2714.92	
10145.81	Other Development Loans	11388.31	
1051.78	Loans to Government servants and Miscellaneous loans	963.61	
0.43	Advances		0.43
	Suspense and Miscellaneous Balances		
981.64	Remittance Balances		1147.62
195.04	Adjustment on account of retirement/disinvestment		224.33
3650.34	Cash -		2732.88
44.04	Cash in Treasuries and Local Remittances	36.73	
-91.73	Deposits with Reserve Bank	(-)80.81	
1.18	Departmental Cash Balance	(-) 0.15	
0.41	Permanent Advances	0.42	
1944.5	Cash Balance Investments	891.03	
1751.94	Reserve Fund Investments	1885.66	
116955.05⁵⁷	Deficit on Government Account -		133854.12
101500.70	Accumulated deficit at the beginning of the year	116955.05	
15484.58	Add: (i) Revenue Deficit of the current year	16928.21	
0.01	(ii) Miscellaneous Government account	0.14	
30.24	Less: Miscellaneous Capital Receipts	29.28	
191313.03	Total		217399.11

Explanatory Notes

The abridged accounts in Appendix 1.4 have to be read with comments and explanations in the Finance Accounts. Government accounts being mainly on cash basis, the deficit on Government account, as shown in Appendix 1.4 indicates the position on cash basis, as opposed to accrual basis in commercial accounting. Consequently, items payable or receivable, depreciation or variation in stock figures, etc., do not figure in the accounts. Suspense and Miscellaneous balances include cheques issued but not paid, payment made on behalf of the State and others pending settlement, etc. There was a difference of ₹84.13 crore (debit) under the head 'Deposit with Reserve Bank' between the figures reflected in the accounts (credit item ₹80.81 crore) and that communicated by the Reserve Bank of India (credit item ₹3.32 crore). The difference of ₹84.13 crore (debit) is under reconciliation.

⁵⁵ Balance as on 31 March 2017 differs from those shown in the previous year's account due to pro forma adjustment vide foot notes (b) and (c) of Statement No.1 of Finance Accounts 2017-18.

⁵⁶ Balance as on 31 March 2017 differs from those shown in the previous year's account due to pro forma adjustment vide foot note (d) of Statement No 1 of Finance accounts 2017-18.

⁵⁷ Balance as on 31 March 2017 differs from those shown in the previous year's accounts due to pro forma adjustment vide foot note (e) of Statement No.1 of Finance Accounts 2017-18.

Appendix 1.5
Time series data on the State Government finances
(Reference: Paragraph 1.3; Page 10 and Paragraph 1.10.2; Page 40)

(₹ in crore)

Particulars	2013-14	2014-15	2015-16	2016-17	2017-18
Part A: Receipts					
1. Revenue Receipts	49177	57950	69033	75612	83020
(i) Tax Revenue	31995 (65)	35232 (61)	38995 (57)	42177 (56)	46460 (56)
Taxes on Agricultural Income	22 ⁵⁸	9 ⁵⁸	2 ⁵⁸	2 ⁵⁸	3 ⁵⁸
Taxes on Sales, Trade, etc.	24885 (78)	27908 (79)	30737 (79)	33453 (79)	24578 (53)
State Excise	1942 (6)	1777 (5)	1964 (5)	2019 (5)	2240 (5)
Taxes on Vehicles	2161 (7)	2365 (7)	2814 (7)	3107 (7)	3663 (8)
Stamps and Registration fees	2593 (8)	2659 (8)	2878 (7)	3007 (7)	3453 (7)
Land Revenue	89 ⁵⁸	139 ⁵⁸	182 ⁵⁸	124 ⁵⁸	162
Other Taxes	303 (1)	375 (1)	418 (1)	465 (1)	353 (1)
State Goods and Services Tax					12008 (26)
(ii) Non Tax Revenue	5575 (11)	7284 (12)	8426 (12)	9700 (13)	11199 (14)
(iii) State's share in Union taxes and duties	7469 (15)	7926 (14)	12691 (18)	15225 (20)	16833 (20)
(iv) Grants in aid from Government of India	4138 (9)	7508 (13)	8921 (13)	8510 (11)	8528 (10)
2. Miscellaneous Capital Receipts	19	28	28	30	29
3. Recovery of Loans and Advances	104	124	153	292	351
4. Total revenue and Non debt capital receipts (1+2+3)	49300	58102	69214	75934	83400
5. Public Debt Receipts	14461	18509	19658	23858	30234
Internal Debt (excluding Ways & Means Advances and Overdraft)	13950 (96)	15106 (82)	17141 (87)	20075 (84)	23454 (78)
Net transactions under Ways and Means Advances excluding Overdraft	119 (1)	2651 (14)	1986 (10)	2931 (12)	6335 (21)
Loans and advances from Government of India	392 (3)	752 (4)	531 (3)	852 (4)	445 (1)
6. Total receipts in the Consolidated Fund (4+5)	63761	76611	88872	99792	113634
7. Contingency Fund Receipts	..	67
8. Public Account receipts	124374	141522	168623	190628	215992
9. Total receipts of State (6+7+8)	188135	218200	257495	290420	329626
Part B: Expenditure/Disbursement					
10. Revenue Expenditure	60486 (91)	71746 (93)	78690 (90)	91096 (89)	99948 (91)
Plan	7074 (12)	10282 (14)	12079 (15)	13492 (15)	16182 (16)
Non-Plan	53412 (88)	61464 (86)	66611 (85)	77604 (85)	83766 (84)
General Services (incl. Interest payment)	26605 (44)	31433 (44)	36085 (46)	41195 (45)	45524 (46)
Social Services	20980 (35)	23718 (33)	27603 (35)	33765 (37)	35876 (36)
Economic Services	7929 (13)	10197 (14)	11099 (14)	10655 (12)	11351 (11)
Grants-in-aid and Contributions	4972 (8)	6398 (9)	3903 (5)	5481 (6)	7197 (7)
11. Capital Expenditure	4294 (7)	4255 (6)	7500 (9)	10126 (10)	8749 (8)
Plan	3497 (81)	3881 (9)	6518 (87)	8946 (88)	7994 (91)
Non-Plan	797 (19)	374 (91)	982 (13)	1180 (12)	755 (9)
General Services	148 (3)	135 (3)	257 (3)	211 (2)	268 (3)
Social Services	617 (15)	875 (21)	1035 (14)	1293 (13)	1406 (16)
Economic Services	3529 (82)	3245 (76)	6208 (83)	8622 (85)	7075 (81)
12. Disbursement of Loans and Advances	1464 (2)	743 (1)	842 (1)	1160 (1)	1541 (1)
13. Total (10+11+12)	66244	76744	87032	102382	110238

Figures in brackets represent percentages (rounded) to total of each sub-heading.

⁵⁸ Insignificant

Appendix 1.5- Contd.

(₹ in crore)

	2013-14	2014-15	2015-16	2016-17	2017-18
Part B: Expenditure/Disbursement					
14. Repayment of Public Debt	3245	5843	6061	7706	13132
Internal Debt (excluding Ways and Means Advances and Overdrafts)	2774	2842	3713	4302	6222
Net transactions under Ways and Means Advances excluding Overdrafts	119	2651	1986	2931	6335
Loans and Advances from Government of India	352	350	362	473	575
15. Appropriation to Contingency Fund
16. Total disbursement out of Consolidated Fund (13+14+15)	69489	82587	93093	110088	123370
17. Contingency Fund disbursements	67
18. Public Account disbursements	120992	136243	162825	179910	207174
19. Total disbursement by the State (16+17+18)	190548	218830	255918	289998	330544
Part C: Deficits					
20. Revenue Deficit (1-10)	11309	13796	9657	15484	16928
21. Fiscal Deficit (4-13)	16944	18642	17818	26448	26838
22. Primary Deficit (21-23)	8679	8872	6707	14331	11718
Part D: Other Data					
23. Interest Payments (included in revenue expenditure)	8265	9770	11111	12117	15120
24. Financial Assistance to local bodies, etc.	16138	19944	20101	23890	34929
25. Ways & Means Advances/Overdrafts availed (days)	1	30	23	25	50
Ways and Means Advances availed (days)	1	23	23	25	50
Overdraft availed (days)	Nil	7	Nil	Nil	Nil
26. Interest on WMA/Overdraft	0.02	2	1.37	2.12	1.54
27. Gross State Domestic Product (GSDP) at current prices ⁵⁹	465041	512564	561546	621700	686116
28. Outstanding Fiscal Liabilities (year-end)	124081	141947	160539	189769	214518
29. Outstanding guarantees (year-end)	9763	11127	12439	16246	17356
30. Maximum amount guaranteed (during the year)	12275	13123	13713	20204	25104
31. Number of incomplete projects/works	228	229	263	226	300
32. Capital blocked in incomplete projects/works ⁶⁰	759	959	1198	974	1208

⁵⁹ GSDP figures are communicated by the Director of Economics and Statistics Department, Government of Kerala. The figures for 2016-17 are provisional and that for 2017-18 are Advance Estimates.

⁶⁰ Represents progressive amount blocked in incomplete projects/works at the end of the year based on figures collected from departmental heads.

Appendix 1.5- Concl'd.

(₹ in crore)

	2013-14	2014-15	2015-16	2016-17	2017-18
Part E: Fiscal Health Indicators					
I Resource Mobilisation					
Own Tax revenue/GSDP	6.9	6.9	6.9	6.8	6.8
Own non-tax revenue/GSDP	1.2	1.4	1.5	1.6	1.6
Central Transfers/GSDP	2.5	3.0	3.8	3.8	3.7
II Expenditure Management					
Total Expenditure/GSDP	14.2	15.0	15.5	16.5	16.1
Total Expenditure/Revenue Receipts	134.7	132.4	126.1	135.4	132.8
Revenue Expenditure/Total Expenditure	91.3	93.5	90.4	89.0	90.7
Revenue Expenditure on Social Services/Total Expenditure	31.7	30.9	31.7	33.0	32.5
Revenue Expenditure on Economic Services/Total Expenditure	12.0	13.3	12.8	10.4	10.3
Capital Expenditure/Total Expenditure	6.5	5.5	8.6	9.9	7.9
Capital Expenditure on Social and Economic Services/Total Expenditure	6.3	5.4	8.3	9.7	7.7
III Management of Fiscal Imbalances					
Revenue deficit/GSDP	(-)2.4	(-)2.7	(-)1.7	(-)2.5	(-)2.5
Fiscal deficit/GSDP	(-)3.6	(-)3.6	(-)3.2	(-)4.3	(-)3.9
Primary Deficit /GSDP	(-)1.9	(-)1.7	(-)1.2	(-)2.3	(-)1.7
Revenue Deficit/Fiscal Deficit	66.7	74.0	54.2	58.5	63.1
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	26.8	27.7	28.6	30.5	31.3
Fiscal Liabilities/Revenue Receipts	252.3	244.9	232.6	250.9	258.4
Primary deficit <i>vis-à-vis</i> quantum spread	(-)2496	(-)5,311	(-)3,570	(-)8,247	(-)6,253
Debt Redemption (Principal +Interest)/ Total Debt Receipts (in <i>per cent</i>)	86.5	87.6	89.7	80.3	91.5
V Other Fiscal Health Indicators					
Return on Investment (<i>per cent</i>)	1.8	1.2	1.3	1.3	1.5
Financial Assets/Liabilities	0.4	0.4	0.4	0.4	0.4

Appendix 1.6
Gross collection in respect of major taxes and duties vis-à-vis budget estimates and the expenditure incurred on their collection
(Reference: Paragraph 1.3.3; Page 15)

(₹ in crore)

Sl. No.	Head of revenue	Year	Budget Estimate	Collection	Expenditure on collection of revenue	Percentage of expenditure to gross collection	All India average percentage of expenditure to gross collection
1.	Tax on sales, trade etc.	2013-14	28456.62	24885.25	178.23	0.72	0.88
		2014-15	31913.47	27908.33	210.16	0.75	0.91
		2015-16	34712.28	30736.78	225.09	0.73	0.66
		2016-17	37452.98	33453.49	282.10	0.84	0.69
		2017-18	42187.57	36585.51*	313.15	0.86	Not available
2.	Stamps (non-judicial) and registration fees	2013-14	4086.44	2504.04	135.34	5.40	3.37
		2014-15	3612.37	2560.83	147.11	5.74	3.59
		2015-16	4165.77	2778.99	172.28	6.19	2.87
		2016-17	3303.62	2890.38	201.55	6.97	2.99
		2017-18	3339.00	3335.81	205.36	6.16	Not available
3.	State excise	2013-14	2801.75	1941.72	164.32	8.46	1.81
		2014-15	1513.36	1777.42	187.28	10.54	2.09
		2015-16	2600.66	1964.15	213.87	10.89	3.21
		2016-17	2397.36	2019.30	253.93	12.58	2.01
		2017-18	2945.34	2240.42	277.45	12.38	Not available
4.	Taxes on vehicles	2013-14	2570.65	2161.09	74.61	3.45	6.25
		2014-15	2799.82	2364.95	88.52	3.74	6.08
		2015-16	3087.35	2814.30	95.13	3.38	4.99
		2016-17	3406.49	3107.23	120.05	3.86	2.61
		2017-18	3890.64	3662.85	124.63	3.40	Not available

* including SGST

Appendix 1.7
List of selected road works at Thiruvananthapuram and Kollam
Collectorates
(Reference: Paragraph 1.4.4.1; Page 19)

Sl. No.	Name of Road/ LSGI	Amount spent from SDRF (in ₹)	Purpose
Thiruvananthapuram District			
2015-16			
1	Mandakuzhy-Poothathanpara Road, Karakulam Grama Panchayat	399547	Re-tarring and re-metalling of road
2	Mylahchal Vettukonam Pachakkad Kaithakkuzhi Road, Aryencode Grama Panchayat	994194	Re-tarring of 350m and new tarring of remaining stretch of road
3	Pulimamkode-Charumkuzhi Road, Perumkadavila Grama Panchayat	500000	Second level metalling and tarring of road
4	PFI Church - Valiyottukoknam Road, Vilavoorkal Grama Panchayat	299571	Second level metalling and tarring of road
5	Velloor - Kuruvikattukonam Road, Andoorkonam Grama Panchayat	400000	Second level metalling, tarring and protection wall
6	Kalluvettanvila Varuvila Pongalavila Road, Ottoor Grama Panchayat	499063	Concreting of road
7	Mullaramcode - Cheruvallikonam Road, Ottoor Grama Panchayat	500000	10m sidewall and 182m road concreting
8	Puruthivila Nellivila Kuzhivila Road, Thirupuram Grama Panchayat	500000	200m road re-metalling and tarring and protection wall
9	Peroor Poikavila Kizhakkathil road, Nagaroor Grama Panchayat	398590	Renovation and concreting of earthen road
10	Plamthottam CSI Church Road, Thirupuram Grama Panchayat	500000	Elevation, metalling and tarring of earthen road
11	Kalluvarampu Marukil Charavila Road , Vilappil Grama Panchayat	399171	Mud filling and metalling of earthen road
12	Kurakkottukonam - Thanniyam Road, Vilappil Grama Panchayat	399214	Mud filling and metalling of earthen road
13	Kudumbannoor - Ayyappakshetram road , Pallichal Grama Panchayat	500000	Metalling of 200m earthen road and construction of protection wall
14	Puthuveetumele - Kollakkara Road, Vilavoorkal Grama Panchayat	400000	Mud filling and metalling of earthen road
15	Sankaran Nair - PKV line Road, Vilavoorkal Grama Panchayat	497499	Metalling and tarring of earthen road
Total		7186849	
2016-17			
1	Aruviyodu -Thannikuzi Road, Kunnathukal Grama Panchayat	400000	Raising the surface and construction of side protection wall for earthen road
2	Kanjiromvilla Road, Navaikulam Grama Panchayat	487624	Re-tarring of road and re-metalling of a portion of road damaged due to pipeline layout
3	Anapara -Kambipalam Road, Vithura Grama Panchayat	491701	Re-tarring of road
4	Kaniyapuram - Kallinkara Road, Andoorkonam Grama Panchayat	498246	Maintenance of road damaged due to lack of repairs

Appendix 1.7- Contd.

Sl. No.	Name of Road/ LSGI	Amount spent from SDRF (in ₹)	Purpose
5	Sreebhadra Road, Njandoorkonam Grama Panchayat	400000	Concreting of earthen road
6	Edakkodan - Anganvadi Road, Andoorkonam Grama Panchayat	500000	Second layer metalling/tarring of road
7	Cheruttukonam Road, Nellanad Grama Panchayat	299490	Concreting of road
8	Kundarathala - Devipuram Road , Chellamangalam ward, Thiruvanathapuram Corporation	498434	Raising of road by earth filling and construction of side protection work.
9	Thaippilamoodu - Thampurankavu Road, Karakulam Grama Panchayat	499252	Construction of cement concrete drain, metalling and re-tarring of road
10	Kodithukki - Manjappara Road, Vembayam Grama Panchayat	491651	Metalling and tarring of earthen road
	Total	4566398	
	2017-18		
1	Kunnumala Puravoor - Kakkottumala Road, Kizhuvilam Grama Panchayat	1110918	Construction of protection wall on either side of earthen road
2	Veliyannor - Kurungallor Road, Vellanad Grama Panchayat	599331	Re-tarring of road damaged due to lack of maintenance
3	Netta Elankathuvilakam - Kuzhintharakonam Road, Nedumangad Municipality	498911	Earthen road changed to concrete one
4	Vattavila - Kuzhithakidi road, Vilavoorkal Grama Panchayat	498998	Earthen road changed to concrete one
5	Muttada - Elangamvila Road, Thiruvanathapuram Corporation	399985	Resurfacing of existing road.
6	Murrasukulam - Cheeramcode Road in Kunnathukal Grama Panchayat	499013	Earthen road changed to concrete one
7	Mannakallu - Mannottukonam Road, Kottukal Grama Panchayat	500000	Construction of protection wall on either side of earthen road
8	Vettimonkonam Kalivilakam Shetram Road, Ottoor Grama Panchayat	399954	Tarring of left out portion of road
9	Dr Ambedkar Gramam -Vivekanada Road, Venganoor Grama Panchayat	498731	Repair of damaged road due to cabling work and subsequent rain
10	Ambalathumvila - Chettan Kaavu Road, Chemmaruthy Grama Panchayat	1000000	Earthen road converted to tar road
11	Edaseri - Nalumukku Road, Thiruvananthapuram Corporation	397256	Tarring of road damaged in rain
12	Kadayilmudambu - Puliyarathala Road, Thiruvananthapuram Corporation	499884	Re-surfacing of road
13	Panicke's lane, Thiruvananthapuram Corporation	199936	Concreting of Panicke's lane
14	Kamukinkodu - Pattakudi Road, Athiyannoor Grama Panchayat	199647	Re-tarring of road
15	Perupazhuthoor checkpost - Kulikadavu Road, Neyyattinkara Municipality	293478	Earth filling and metalling of road, Construction of platform near river bank
16	Nellivila -Tinavila Road, Vilappil Grama Panchayat	449999	Construction of retaining wall

Appendix 1.7- Contd.

Sl. No.	Name of Road/ LSGI	Amount spent from SDRF (in ₹)	Purpose
17	Kacheeti - Kozhikkod Road, Kunnathukal Grama Panchayat	859382	Construction of drainage and road concreting
18	Kappivila - Nellivila Road, Vilappil Grama Panchayat	349615	Metalling of earthen road
19	Vettupara - Anganwadi Road, Vembayam Grama Panchayat	658438	Protection wall for road
20	Nellivila Road, Balaramapuram Grama Panchayat	298877	Metalling and tarring of road damaged due to pipe laying
21	Attukal - Ottathengu Road, Pullampara Grama Panchayat	454756	Concreting of earthen road
22	Kamukincode - Pottavila Road, Athiyanoor Grama Panchayat	199626	Re-tarring of road
23	Kakkakunnu - Anganwadi Road, Kilimanoor Grama Panchayat	382540	Concreting of Mud road
24	Dr Ambedkar Thumbara Mele Road, Venganoor Grama Panchayat	399282	Concreting of road
25	Vavara Chanikkanada Palottukonam Road, Pothencode Grama Panchayat	499473	Metalling and re-tarring of road
26	Kottakuzhy Mailamoodu Road and small bridge, Poovachal Grama Panchayat	483509	Construction of Bridge and concreting of approach road
	Total	12631539	
	Kollam District		
	2015-16		
1	Thrikkoyikkal Punchurimukku Velamkuzhy Road, Yeroor Grama Panchayat	596478	Concreting of earthen/mud road
2	Elangikkalmukku Manakkattumukku, Thevalakkara Grama Panchayat	398326	Concreting of earthen/mud road
3	Nirappuvila Road, Veliyam Grama Panchayat	399837	Concreting of earthen/mud road
4	Kozhikkodanmukku - Mulavana Junction Road, Pavithreswaram Grama Panchayat	498495	Construction of retaining wall to prevent soil erosion
5	Panachavila Kaithavana Mukku Road, Sasthamcotta Grama Panchayat	496614	Concreting of earthen/mud road
6	Vadakkadathu Mukku Pooyappalil Mukku Road, Thazhava Grama Panchayat	483714	Construction of culvert, footpath concreting
7	Alumukku Varesserymukku Chullurmukku, Clappana Grama Panchayat	499363	Re-tarring of road
8	Murukalayam - Kalayikkasseribhagom Road, Pavithreswaram Grama Panchayat	497969	Concreting of earthen/mud road
9	Kalarimukku - Samskarika Nilayam Road, Pooruvazhy Grama Panchayat	399691	Concreting of earthen/mud road
10	Thavalathilmukku - Ramanchira Road, Kunnathur Grama Panchayat	300000	Concreting of earthen/mud road
	Total	4570487	

Appendix 1.7- Concl.d.

Sl. No.	Name of Road/ LSGI	Amount spent from SDRF (in ₹)	Purpose
2016-17			
1	Orthodox Pally - Kozhuppalam Road, Ittiva Grama Panchayat	299176	Concreting of earthen/mud road
2	Platharamukku - Puthusserilkkottapally Road, Panmana Grama Panchayat	998962	Re-tarring of road
3	Oolanthadam - Nadappadha Road, Thekkumbagam Grama Panchayat	445799	Construction of culvert, footpath concreting
4	Perumkulam NSS Karayogam - Shivankunnu Bhagom Road, Mylom Grama Panchayat	794235	Concreting of earthen/mud road
5	Edamulakel Panchayath Office Junction- Thunkaravally Ela Road, Edamulakel Grama Panchayat	299901	Concreting of earthen/mud road
6	Moolayil bhagam - Kaliyilazhikam Ela Road, Edamulakel Grama Panchayat	399980	Concreting of earthen/mud road
7	Block In Guruvayoor - Asupathrippady Road, Thalavoor Grama Panchayat	499942	Concreting of earthen/mud road
8	Edathara - Kallana Road, Kadakkal Grama Panchayat	497937	Concreting of earthen/mud road
9	Archal - Randekkaril Road, Yeroor Grama Panchayat	492695	Concreting of earthen/mud road
10	Mangodu Government Hospital Junction - Shereefapady Road, Pathanapuram Grama Panchayat	499914	Concreting of earthen/mud road
Total		5228541	
2017-18			
1	Parambil Mukku Road, Karungappaly Municipality	768423	Concreting of earthen road and construction of drainage
2	Pulari Munappamon Ela Road, Vellyam Grama Panchayat	476841	Concreting of earthen/mud road
3	Koluvila Bhagom Road, Mylom Grama Panchayat	500000	Concreting of earthen/mud road
4	Thekkinkadu - Punnakkode Road, Pooyappally Grama Panchayat	499942	Concreting of earthen/mud road
5	Punnakkode - Thekkevilakshetram Road, Pooyappally Grama Panchayat	500000	Concreting of road
6	Thachakkottu - Poongottu Ela Road, Pooyappally Grama Panchayat	498333	Minor culvert construction and road concreting
7	Mlakkode - Puthenpuravathukkal Road, Pooyappally Grama Panchayat	500000	Concreting of earthen/mud road
8	Vadassery Junction to Kodiyil Junction Road, Thevalakkara Grama Panchayat	461487	Construction of retaining wall on left side and tarring of metal road
9	Valavupacha Vellam Venthakadu Road, Chithara Grama Panchayat	400000	Concreting of earthen/mud road
10	Karavaram Plamoodu Poreekkal Road, Elamadu	400000	Concreting of earthen/mud road
Total		5005026	
Grand total for 81 works		39188840	

Appendix 1.8
Statement showing the pending backlog contribution in respect of AIS
Officers
(Reference: Paragraph 1.7.4.1; Page 29)

Sl. No.	Name of the officer	Year of allotment	Date of Birth
Civil list of the Indian Police Service Officers (Kerala cadre)			
1.	Shri Anup Kuruvilla John	2004	27-07-1979
2.	Shri Vikramjith Singh	2004	25-02-1976
3.	Shri P.Prakash	2004	01-06-1980
4.	Shri K.Sethu Raman	2004	09-07-1973
5.	Shri Neeraj Kumar Gupta	2005	05-06-1981
6.	Shri Debesh Kumar Behera	2007	04-07-1977
7.	Shri Jayanath J	2007	25-05-1975
8.	Shri Rahul R.Nair	2008	26-01-1983
9.	Shri Putta Vimaladitya	2008	17-03-1981
10.	Shri Karthick K	2011	04-12-1986
11.	Shri Hari Sankar	2011	28-04-1984
12.	Shri Sivavikram G.	2012	02-04-1985
13.	Shri Jaidev G.	2013	18-12-1988
14.	Shri Merin Joseph	2013	20-04-1990
15.	Shri Karuppasamy.R	2013	18-02-1985
Civil list of the Indian Administrative Service Officers (Kerala cadre)			
16.	Shri Pranabjyoti Nath	2005	15-07-1975
17.	Shri Ajitkumar	2006	11-11-1977
18.	Shri Mir Mohammed Ali	2011	19-02-1987
19.	Shri Jeevan Babu.K.	2011	14-01-1981
20.	Shri Amit Meena	2011	22-02-1985
21.	Ms. Navjot Khosa	2012	13-06-1983
22.	Shri Nooh.P.B	2012	29-05-1979
23.	Shri Seeram Sambasiva Rao	2012	12-10-1985
24.	Shri Suhas.S	2012	09-03-1988
25.	Ms. Adeela Abdulla	2012	04-11-1985
26.	Shri Gopalakrishnan.K	2013	22-06-1980
27.	Ms. Haritha V.Kumar	2013	21-11-1985
28.	Shri Jafar Malik	2013	10-02-1989
29.	Ms. Joshi Mrunmai Shashank	2013	10-06-1990
30.	Shri Narasimhugari. T.L.Reddy	2013	01-07-1989
31.	Shri Sriram.V	2013	28-11-1986
Civil list of the Indian Forest Service Officers (Kerala cadre)			
32.	Dr. Krishna Deo Prasad Sahu	2005	10-01-1973
33.	Shri K.Vijayanathan	2006	11-05-1979
34.	Ms. C.Meenakshi	2009	25-11-1978
35.	Shri Samuel Vanlalngheta Pachuau	2013	16-04-1987
36.	Shri Warkad Yogesh Nilkanth	2013	01-05-1984

Appendix 1.9
Statement showing the delay in transfer of funds to NSDL
(Reference: Paragraph 1.7.4.3; Page 29)

Name of the AIS Officer S/Sri	Name of Treasury	G.O issued for realisation of backlog contribution	Amount of back log contribution remitted and period of remittance	Date of transfer to NSDL	Delay in transfer of funds (in months)
A. Akbar IPS	Sub Treasury, Vellayambalam	G.O (Rt) No. 2250/2017/Fin dated 20.3.17	₹3,06,604 (Contribution from 11/2011 to 8/2015)	5.12.2017	27
M.G Rajamanickam IAS	District Treasury, Thiruvananthapuram	G.O (Rt) No.1768/2017/Fin dated 4.3.17	₹2,04,311 (contribution from 3/2012 to 8/2014)	21.2.2018	41

Appendix 2.1
Details showing savings in Grants/Appropriations during the year
(Reference: Paragraph 2.2: Page 62)

(₹ in crore)

Sl. No.	Number and Name of Grant	Total Grant/Appropriation	Expenditure	Savings
Revenue – Voted				
1.	II Heads of States, Ministers and Headquarters Staff	724.67	521.26	203.41
2.	III Administration of Justice	723.98	677.32	46.66
3.	IV Elections	80.05	71.73	8.32
4.	V Goods and Services Tax, Agricultural Income Tax and Sales Tax	360.47	341.20	19.27
5.	VI Land Revenue	686.93	644.91	42.02
6.	VII Stamps and Registration	220.53	207.99	12.54
7.	VIII Excise	309.04	279.18	29.86
8.	IX Taxes on Vehicles	149.77	134.79	14.98
9.	X Treasury and Accounts	287.73	286.24	1.49
10.	XI District Administration and Miscellaneous	724.25	683.65	40.60
11.	XII Police	3866.47	3588.27	278.20
12.	XIII Jails	150.86	138.34	12.52
13.	XIV Stationery and Printing and other Administrative Services	532.61	484.02	48.59
14.	XVII Education, Sports, Art and Culture	20024.91	18826.58	1198.33
15.	XVIII Medical and Public Health	6190.70	5909.65	281.05
16.	XX Water Supply and Sanitation	1009.68	697.62	312.06
17.	XXI Housing	97.81	83.89	13.92
18.	XXII Urban Development	1665.32	550.86	1114.46
19.	XXIII Information and Publicity	96.96	87.25	9.71
20.	XXIV Labour, Labour Welfare and Welfare of Non-Residents	1248.71	1074.55	174.16
21.	XXV Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	3286.55	2885.73	400.82
22.	XXVI Relief on Account of Natural Calamities	624.59	573.74	50.85
23.	XXVII Co-operation	472.32	326.61	145.71
24.	XXVIII Miscellaneous Economic Services	277.36	230.48	46.88
25.	XXIX Agriculture	3646.46	2883.24	763.22
26.	XXX Food	1803.64	1464.67	338.97
27.	XXXI Animal Husbandry	693.51	641.84	51.67
28.	XXXII Dairy	204.70	195.91	8.79
29.	XXXIII Fisheries	379.03	337.60	41.43
30.	XXXIV Forest	639.69	542.22	97.47

Appendix 2.1 – Contd.

(₹ in crore)

Sl. No.	Number and Name of Grant	Total Grant/ Appropriation	Expen- diture	Savings
31.	XXXV Panchayat	657.18	536.09	121.09
32.	XXXVI Rural Development	4047.10	1013.77	3033.33
33.	XXXVII Industries	705.66	648.92	56.74
34.	XXXVIII Irrigation	446.78	401.21	45.57
35.	XXXIX Power	145.19	119.76	25.43
36.	XL Ports	63.18	51.23	11.95
37.	XLI Transport	73.26	60.58	12.68
38.	XLII Tourism	231.71	205.09	26.62
39.	XLIII Compensation and Assignments	8247.19	7210.79	1036.40
40.	XLVI Social Security and Welfare	6981.14	6406.26	574.88
	Total	72777.69	62025.04	10752.65
	Capital-Voted			
1.	XII Police	97.71	48.05	49.66
2.	XV Public Works	2727.17	2671.57	55.60
3.	XVIII Medical and Public Health	439.95	423.44	16.51
4.	XX Water Supply and Sanitation	506.00	319.90	186.10
5.	XXI Housing	76.51	30.59	45.92
6.	XXII Urban Development	149.85	130.27	19.58
7.	XXIII Information and Publicity	8.90	2.43	6.47
8.	XXIV Labour, Labour Welfare and Welfare of Non-Residents	318.65	155.15	163.50
9.	XXV Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	172.33	121.48	50.85
10	XXVII Co-operation	200.71	177.46	23.25
11	XXVIII Miscellaneous Economic Services	2766.04	1174.82	1591.22
12	XXIX Agriculture	429.69	318.34	111.35
13	XXX Food	115.41	92.56	22.85
14	XXXI Animal Husbandry	48.96	20.42	28.54
15	XXXIII Fisheries	491.22	369.75	121.47
16	XXXIV Forest	116.30	71.76	44.54
17	XXXV Panchayat	560.00	515.39	44.61
18	XXXVII Industries	1161.33	894.05	267.28
19	XXXVIII Irrigation	495.19	348.93	146.26
20	XXXIX Power	62.51	58.75	3.76
21	XL Ports	357.01	212.75	144.26
22	XLI Transport	2075.14	1841.45	233.69
23	XLII Tourism	229.38	183.11	46.27
24	XLV Miscellaneous Loans and Advances	243.56	64.70	178.86

Appendix 2.1 – Concl.**(₹ in crore)**

Sl. No.	Number and Name of Grant	Total Grant/ Appropriation	Expen- diture	Savings
25	XLVI Social Security and Welfare	79.20	40.42	38.78
	Total	13928.72	10287.54	3641.18
	Revenue-Charged			
1.	I State Legislature	0.79	0.57	0.22
2.	II Heads of States, Ministers and Head Quarters Staff	229.13	194.89	34.24
3.	III Administration of Justice	127.03	124.95	2.08
4.	V Goods and Services Tax, Agricultural Income Tax and Sales Tax	0.36	0.00	0.36
5.	VI Land Revenue	0.02	0.01	0.01
6.	VII Stamps and Registration	0	0	0
7.	VIII Excise	0.15	0.04	0.11
8.	IX Taxes on Vehicles	0	0	0
9.	XI District Administration and Miscellaneous	51.65	51.53	0.12
10	XII Police	5.20	5.00	0.20
11	XIV Stationery and Printing and other Administrative Services	0.05	0	0.05
12	XV Public Works	2.82	2.69	0.13
13	XVI Pensions and Miscellaneous	177.50	176.18	1.32
14	XVII Education, Sports, Art and Culture	0.21	0.04	0.17
15	XVIII Medical and Public Health	0.16	0	0.16
16	XXI Housing	0.03	0.03	0
17	XXIX Agriculture	0.10	0.02	0.08
18	XXX Food	0.01	0.01	0
19	XXXIII Fisheries	0.11	0.11	0.00
20	XXXVI Rural Development	0	0	0
21	XXXVIII Irrigation	0.18	0.16	0.02
22	XLI Transport	50.03	0.03	50.00
23	XLVI Social Security and Welfare	0	0	0
	Total	645.53	556.26	89.27
	Capital-Charged			
1.	XV Public Works	75.00	61.79	13.21
2.	XVIII Medical and Public Health	0.13	0.12	0.01
3.	XXV Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	0	0	0
4.	XXXII Dairy	0	0	0
5.	XXXVIII Irrigation	3.50	3.33	0.17
6.	XLI Transport	2.16	2.16	0
7.	Public Debt Repayment	13606.02	13132.10	473.92
	Total	13686.81	13199.5	487.31
	Grand Total	101038.75	86068.34	14970.41

Appendix 2.2
Details of Grant-wise Plan/Non-plan savings (exceeding ₹100 crore)
during the year
(Reference: Paragraph 2.2: Page 63)

(₹ in crore)

Sl. No.	Grant Number	Original Budget	Supple-mentary	Total Budget	Final Expenditure	Savings	Percentage of saving
Revenue Voted (Plan)							
1.	II	276.47	10.00	286.47	115.22	171.25	60
2.	XVII	3374.15	117.00	3491.15	1602.24	1888.91	54
3.	XVIII	1339.31	56.10	1395.41	1169.14	226.27	16
4.	XX	677.24	0	677.24	363.58	313.66	46
5.	XXII	1507.90	62.00	1569.90	406.65	1163.25	74
6.	XXIV	715.23	4.62	719.85	556.91	162.94	23
7.	XXV	2709.15	100.00	2809.15	2384.58	424.57	15
8.	XXIX	1255.28	0.00	1255.28	896.41	358.87	29
9.	XXXVI	3628.92	168.00	3796.92	773.99	3022.93	80
Total		15483.65	517.72	16001.37	8268.72	7732.65	48
Revenue Voted (Non-Plan)							
1.	XII	3777.15	31.93	3809.08	3542.50	266.58	7
2.	XXVII	306.53	90.00	396.53	285.79	110.74	28
3.	XXIX	1951.25	439.93	2391.18	1986.83	404.35	17
4.	XXX	1348.90	345.00	1693.90	1372.15	321.75	19
5.	XLIII	8247.18	0	8247.18	7210.79	1036.39	13
6.	XLVI	3190.47	69.72	3260.19	713.54	2546.65	78
Total		18821.48	976.58	19798.06	15111.6	4686.46	24
Capital-Plan (Voted)							
1.	XX	481.00	0.00	481.00	305.14	175.86	37
2.	XXIV	142.75	175.89	318.64	155.15	163.49	51
3.	XXVIII	1558.40	1142.64	2701.04	1153.98	1547.06	57
4.	XXIX	338.44	65.53	403.97	300.09	103.88	26
5.	XXXVII	899.33	252.00	1151.33	884.24	267.09	23
6.	XXXVIII	481.09	0.00	481.09	328.22	152.87	32
7.	XL	128.01	228.00	356.01	212.75	143.26	40
Total		4029.02	1864.06	5893.08	3339.57	2553.51	43
Capital-Non-Plan (Voted)							
1.	XV	859.10	0	859.10	249.52	609.58	71
2.	XLI	210.20	430.00	640.20	9.27	630.93	99
3.	XLV	243.55	0	243.55	64.70	178.85	73
Total		1312.85	430	1742.85	323.49	1419.36	81
Grand Total		39647.00	3788.36	43435.36	27043.38	16391.98	38

Appendix 2.3
Schemes with more than ₹10 crore savings in Grants/Appropriations having substantial savings
(Reference: Paragraph 2.3.1: Page 65)

(₹ in crore)

Sl. No.	Grant No.	Name of the Scheme	Budget allocation	Expenditure	Savings
Revenue Voted					
1.	II	2052-00-090-97 Personal Staff of Other Ministers (NP)	40.94	28.99	11.95
2.		3451-00-101-62 National-E-Governance Action Plan (NEGAP) (P)	42.69	0.00	42.69
3.		3451-00-101-39 Youth Entrepreneurship (P)	69.99	25.00	44.99
4.		3451-00-101-87 Kerala State Information Technology Mission (P)	99.43	37.96	61.47
5.	XX	2215-01-800-64 Scaling up of rain water harvesting and GWR Programme through KRWSA (P)	18.20	5.00	13.20
6.		2215-01-101-97 Implementation of priority schemes under the Kerala Perspective Plan 2030 (P)	30.00	2.43	27.57
7.		2215-01-800-67 Add-on project of 'Jalanidhi' (P)	361.49	100.00	261.49
8.	XXII	2217-80-800-71 Solid Waste Management Scheme for Urban Areas (P)	19.09	7.92	11.17
9.		2217-05-191-77 National Urban Livelihood Mission (NULM) (60% CSS) (P)	16.50	2.88	13.62
10.		2217-05-191-36 Trivandrum Development Authority (P)	25.00	10.00	15.00
11.		2217-05-191-71 Swachh Bharat Mission (Urban) (60% CSS) (P)	41.25	0.00	41.25
12.		2217-05-051-99 Life - Parppida Mission (P)	62.00	18.97	43.03
13.		2217-05-800-89 Jawahar Lal Nehru National Urban Renewal Mission (Central Assistance) (P)	63.00	19.64	43.36
14.		2217-05-192-71 Atal Mission for Rejuvenation and Urban Transformation (AMRUT) (60% CSS) (P)	125.00	50.56	74.44
15.		2217-80-800-91 Kerala Sustainable Urban Development Project (P)	87.00	0.00	87.00
16.		2217-05-192-70 Swachh Bharat Mission (URBAN) (60% CSS) (P)	96.25	0.00	96.25
17.		2217-05-192-72 Pradhan Mantri Awas Yojana (PMAY) (60% CSS) (P)	244.00	111.37	132.63
18.	2217-05-191-74 Pradhan Mantri Awas Yojana (60% CSS) (P)	216.00	36.57	179.43	
19.	2217-05-191-73 Atal Mission for Rejuvenation and Urban Transformation (AMRUT) (60% CSS) (P)	250.00	63.32	186.68	
20.	2217-05-191-72 Smart City Mission (60% CSS) (P)	250.00	13.20	236.80	
21.	XXVII	2425-00-107-66 Modernization of Credit Co-operatives – introduction of new technology in Co-operative sector (P)	25.00	00.00	25.00
22.		2425-00-108-80 Subsidy to Co-operatives for conducting Festival Markets (NP)	150	52.00	98.00
23.	XXXVI	2501-06-197-48 Block Grants for CSS (P)	375.00	115.73	259.27
24.		2505-02-101-99 Mahatma Gandhi National Rural Employment Guarantee Programme (P)	2994.00	264.47	2729.53
25.		2515-00-800-48 Kudumbasree (P)	186.00	166.00	20.00
26.		2515-00-102-34 Life - Parppida Mission (P)	143.00	103.00	40.00

Appendix 2.3 – Concl.d.

(₹ in crore)

Sl. No.	Grant No.	Name of the Scheme	Budget allocation	Expenditure	Savings
27.		2515-00-102-37 Pradhan Mantri Krishi Sinchai Yojana (PMKSY) – Watershed Component (P)	66.75	17.10	49.65
Capital Voted					
28.		4215-01-800-93 Projects under Legislative Assembly Constituency Asset Development Scheme (LAC ADS) (NP)	25.00	14.76	10.24
29.		4215-02-190-99 Sewerage schemes of Kerala Water Authority (P)	20.00	7.05	12.95
30.	XX	4215-01-102-98 NABARD- Assisted rural Water Supply Schemes (RIDF) (P)	100.00	84.63	15.37
31.		4215-01-102-97 – Rural Water Supply Schemes (P)	90.00	67.57	22.43
32.		4215-01-101-97 Rehabilitation/Improvement works of Urban Water Supply scheme (P)	50.00	22.29	27.71
33.		4215-01-190-97 Optimization of production and transmission (P)	140.00	100.79	39.21
34.		4215-01-190-96 Kerala Water Supply Project, JICA (one time sustenance support under the State Plan) (P)	70.00	20.56	49.44
35.	XXIV	4250-00-800-99 Special Development Fund for MLAs (P)	289.96	127.04	162.92
36.	XXVIII	5475-00-800-91 Projects under Legislative Assembly Constituency Asset Development Scheme (LAC ADS) (NP)	65.00	20.84	44.16
37.		5475-00-800-92 Major Infrastructural Development Projects (P)	1552.00	0.00	1552.00
38.		4702-00-101-99 Minor Irrigation Works (P)	19.00	7.36	11.64
39.		4702-00-101-77 Minor Irrigation Projects in Cauvery Basin (P)	22.00	2.87	19.13
40.	XXIX	4702-00-101-93 Minor Irrigation Class I Works – NABARD Assisted Scheme (P)	100.00	78.00	22.00
41.		4702-00-101-68 Pradhan Manthri Krishi Sinchayee Yojana (60% CSS) (P)	60.00	0.00	60.00
42.		4701-25-800-97 Dam and Appurtenant Works (P)	13.00	0.13	12.87
43.		4701-80-800-72 Modernisation of field channels and drains of CADA canals of major projects (P)	20.00	0.00	20.00
44.		4701-25-800-87 Pambar Basin Projects – RIDF (P)	40.00	0.00	40.00
45.	XXXVIII	4701-80-800-77 Dam Rehabilitation and Improvement Project (DRIP) (P)	250.00	94.57	155.43
46.		4711-01-103-86 Pradhan Mantri Krishi Sinchai Yojana-Kuttanadu Flood Management Component (50% CSS) (P)	100.00	0.00	100.00
47.		5051-02-200-72 Development of Kodungallur (Munambam) Port (P)	10.55	0.00	10.55
48.	XL	5051-02-200-67 Capital Dredging of port channels and basins (P)	13.40	0.24	13.16
49.		5051-02-200-82 Vizhinjam Cargo Harbour (Port) (P)	22.58	0.29	22.29
50.		5051-01-001-97 Land Acquisition charges for Vizhinjam International Deep Water Multipurpose Sea Port Project (P)	50.00	0.00	50.00
51.	XLV	7610-00-201-98 State Service Officers (NP)	231.00	47.97	183.03

Appendix 2.4
Statement of persistent savings for the last three years
(Reference: Paragraph 2.3.2, Page 66)

(₹ in crore)

Sl. No.	Scheme/Activity	Year	Budget allocation	Expenditure	Savings
Revenue-Voted					
Grant No. XII					
1.	2055-00-104-99 – Armed Police (NP)	2015-16	347.29	280.74	66.55
		2016-17	401.72	361.25	40.47
		2017-18	456.85	435.81	21.04
Grant No. XVII					
2.	2202-03-105-97- Additional Skill Acquisition Programme (ASAP) (P)	2015-16	234.68	101.00	133.68
		2016-17	234.68	117.20	117.48
		2017-18	429.63	100.00	329.63
3.	2202-03-103-99 – Arts and Science Colleges (NP)	2015-16	331.81	262.61	69.20
		2016-17	362.17	266.93	95.24
		2017-18	346.09	322.93	23.16
4.	3425-60-200-71- Kerala State Council for Science, Technology and Environment (P)	2015-16	86.28	57.52	28.76
		2016-17	86.14	71.81	14.33
		2017-18	99.07	84.01	15.06
5.	2203-00-107-92 – Merit-cum Means scholarship for Minorities for Professional and Technical Courses (100% CSS) (P)	2015-16	35.00	0.26	34.74
		2016-17	35.00	0	35.00
		2017-18	35.01	0	35.01
6.	2203-00-104-99-Private Engineering Colleges (NP)	2015-16	87.87	67.96	19.91
		2016-17	86.26	72.53	13.73
		2017-18	99.20	88.23	10.97
Grant No. XXII					
7.	2217-05-800-89 – Jawaharlal Nehru National Urban Renewal Mission (Central Assistance) (P)	2015-16	474.67	114.53	360.14
		2016-17	200.00	54.63	145.37
		2017-18	63.00	19.64	43.36
8.	2217-80-800-71 – Solid Waste Management Scheme for Urban Areas (P)	2015-16	24.98	5.44	19.54
		2016-17	28.09	5.80	22.29
		2017-18	19.09	7.92	11.17
Grant No. XXV					
9.	2225-01-277-57-Assistance for education for SC students (P)	2016-17	380.00	52.90	327.10
		2017-18	404.10	236.76	167.34
		2015-16	150.00	55.11	94.89
10.	2225-01-197-48-Block Grant for Centrally Sponsored Schemes (P)	2015-16	203.24	121.82	81.42
		2016-17	145.50	76.94	68.56
		2017-18	166.28	71.35	94.93
11.	2225-03-277-96- Post-Matric scholarship to students belonging to OBC's (100% CSS) (P)	2015-16	50.00	21.23	28.77
		2016-17	50.00	25.22	24.78
		2017-18	50.00	31.06	18.94
12.	2225-03-277-92- Pre-Matric scholarship for OBC's (50% CSS) (P)	2015-16	64.00	25.23	38.77
		2016-17	64.00	32.00	32.00
		2017-18	50.00	28.65	21.35
Grant No. XXIX					
13.	2415-03-277-98 – Infrastructure Development of Kerala Veterinary & Animal Sciences University (P)	2015-16	20.00	8.80	11.20
		2016-17	15.00	0	15.00
		2017-18	15.00	0	15.00

Appendix 2.4 – Concl.d.

(₹ in crore)

Sl. No.	Scheme/Activity	Year	Budget allocation	Expenditure	Savings
14.	2415-01-277-99 – Kerala Agricultural University – Grant-in-aid (P)	2015-16	63.00	27.36	36.64
		2016-17	65.50	42.24	23.26
		2017-18	75.00	38.90	36.10
15.	2401-00-001-96 – Strengthening of Agricultural Administration and introduction of Training and visiting system of extension (NP)	2015-16	276.11	250.23	25.88
		2016-17	305.98	291.22	14.76
		2017-18	337.36	327.21	10.15
Grant No. XXXVI					
16.	2505-02-101-99 – Mahatma Gandhi National Rural Employment Guarantee Programme (P) (90% CSS)	2015-16	1640.00	1186.37	453.63
		2016-17	2247.70	227.77	2019.93
		2017-18	2994.00	264.47	2729.53
Capital - Voted					
Grant No. XX					
17.	4215-01-102-98-NABARD – Assisted Rural Water Supply Schemes- (RIDF) (P)	2015-16	89.18	73.59	15.59
		2016-17	110.00	102.91	7.09
		2017-18	100.00	84.63	15.37
18.	4215-01-800-93-Projects Under Legislative Assembly Constituency Asset Development Scheme (LAC ADS) (NP)	2015-16	40.00	6.00	34.00
		2016-17	20.00	9.00	11.00
		2017-18	25.00	14.76	10.24
Grant No. XXVIII					
19.	5475-00-800-92 – Major Infrastructural Development Projects (P)	2015-16	2000	873.86	1126.14
		2016-17	2536.07	1624.57	911.50
		2017-18	1552.00	0	1552.00
20.	5475-00-800-91 – Projects under Legislative Assembly Constituency Asset Development Scheme (LAC ADS) (NP)	2015-16	83.88	1.20	82.68
		2016-17	66.72	19.22	47.50
		2017-18	65.00	20.84	44.16
Grant No. XXIX					
21.	4702-00-101-77 – Minor Irrigation Projects in Cauvery Basin (P)	2015-16	21.00	0	21.00
		2016-17	22.00	0.28	21.72
		2017-18	22.00	2.87	19.13
Grant No. XXXVII					
22.	4859-02-004-99 Technology Innovation Zone (P)	2015-16	50.00	40.00	10.00
		2016-17	60.00	4.00	56.00
		2017-18	10.00	6.00	4.00
Grant No. XLI					
23.	5075-60-800-86-Development of feeder canals connecting the National Water Way III (RIDF scheme) (P)	2015-16	44.00	13.31	30.69
		2016-17	50.00	6.56	43.44
		2017-18	50.00	1.16	48.84
24.	5075-60-800-94-Inland Navigation (State Sector) Direction and Administration (P)	2015-16	41.82	5.78	36.04
		2016-17	70.32	14.80	55.52
		2017-18	70.00	11.97	58.03
Capital Charged					
Public Debt Repayment					
25.	6003-00-110-96 – Overdrafts (NP)	2015-16	1500.00	0	1500.00
		2016-17	2000.00	0	2000.00
		2017-18	2000.00	0	2000.00
26.	6003-00-110-97 – Shortfall in Cash Balances (NP)	2015-16	25.00	0	25.00
		2016-17	25.00	0	25.00
		2017-18	25.00	0	25.00
27.	6003-00-110-98 – Special Ways and Means advances (NP)	2017-18	1500.00	1476.50	23.50
		2015-16	4000.00	705.44	3294.56
		2016-17	2000.00	320.64	1679.36

Appendix 2.5
Schemes showed excess expenditure under Grants which exceeded budget allocation

(Reference: Paragraph 2.3.3, Page 66)

(₹ in crore)

Sl. No.	Grant number and scheme		Net Budget	Expenditure	Excess
Revenue Voted					
1.	XV	2059-80-001-97-Execution (NP) (V)	124.40	148.28	23.88
2.		3054-03-337-99- Ordinary Repairs (NP) (V)	345.76	372.21	26.45
3.		3054-80-001-97-Execution (NP) (V)	162.87	168.64	5.77
4.		3054-80-191-38-Maintenance of Road Assets as per fifth SFC Recommendation (NP) (V)	71.47	77.70	6.23
5.		3054-80-198-38-Maintenance of Road Assets as per fifth SFC Recommendation (NP) (V)	768.04	790.21	22.17
6.	XVI	2071-01-101-99-Pension to Kerala Government Pensioners (NP) (V)	8424.07	8570.65	146.58
7.		2071-01-102-99- Payments in India (NP) (V)	2211.90	3140.51	928.61
8.		2071-01-104-99-Gratuities (NP)(V)	1565.29	1906.05	340.76
9.		2071-01-105-99-Family Pension (NP) (V)	1886.14	2220.57	334.43
10.		2071-01-109-99-Pensionary benefits to employees of State Aided Educational Institutions (NP) (V)	2923.52	2932.76	9.24
11.		2075-00-103-97-Distribution of prizes (NP) (V)	3766.77	4303.37	536.60
12.	XIX	2211-00-101-95-Sub Centres – (CSS-60:40)(P)(V)	334.36	377.99	43.63
13.		2211-00-101-96-Rural Family Welfare Centres and Post Partum Centres (Block PHCs) (NP) (V)	88.84	98.24	9.40
Revenue Charged					
14.	Debt Charges	2049-01-123-00-Interest on Special Securities issued to National Small savings Fund of the Central Government by State Government (NP) (C)	1294.73	1397.07	102.34
15.		2049-03-108-94- Miscellaneous Insurance Fund (NP) (C)	3.80	115.50	111.70
16.		2049-03-108-95-Kerala State Government Employees Group Insurance Scheme (NP) (C)	121.00	148.29	27.29
17.		2049-03-108-99-State Life Insurance Official Branch-(NP) (C)	210.00	252.85	42.85
18.		2049-03-115-98-Fixed Time Deposits (NP) (C)	700.00	1513.88	813.88
19.		2049-03-115-99- State Savings Bank Deposits (NP) (C)	142.47	178.50	36.03
Capital Voted					
20.	XVII	4202-01-202-91-Infrastructure Development of Government Higher Secondary Schools (P) (V)	58.48	64.57	6.09
21.		4202-02-800-95-ITI Buildings Works (P) (V)	7.19	29.46	22.27

Appendix 2.6
Schemes in which expenditure was incurred after budget was re-
appropriated/surrendered
(Reference: Paragraph 2.3.3, Page 67)

(₹ in crore)

Sl. No.	Grant number and scheme name		Budget allocation	Reappropriation	Surrender	Expenditure	
1.	XXII	2217-05-191-36 Trivandrum Development Authority (P)	25	0.00	25	10	
2.	XXVI	2245-80-102-96 State Disaster Mitigation Fund (NP)	6.25	-6.25	0.00	6.25	
3.	XXXIV	2406-02-110-48 Zoological Park, Wildlife Protection and Research Centre, Puthur (P)	5.00	0.00	5.00	5.00	
4.	XXXVIII	2700-01-800-99 Interest and Pension on Capital Expenditure (NP)	10.10	0.00	10.10	9.57	
5.		2700-02-800-99 Interest and Pension on Capital Expenditure (NP)	2.30	0.00	2.30	1.99	
6.		2700-03-800-99 Interest and Pension on Capital Expenditure (NP)	0.16	0.00	0.16	0.14	
7.		2700-04-800-99 Interest and Pension on Capital Expenditure (NP)	0.11	0.00	0.11	0.09	
8.		2700-05-800-99 Interest and Pension on Capital Expenditure (NP)	0.51	0.00	0.51	0.42	
9.		2700-13-101-99-Work Charged Establishment (NP)	0.40	-0.17	0.23	0.23	
10.		2701-01-800-99 Interest and Pension on Capital Expenditure (NP)	0.30	0	0.30	0.27	
11.		2701-02-800-99 Interest and Pension on Capital Expenditure (NP)	0.27	0.00	0.27	0.23	
12.		2701-03-800-99 Interest and Pension on Capital Expenditure (NP)	0.15	0.00	0.15	0.12	
13.		4701-13-800-92 - Canals (P)	1.00	0.00	1.00	0.97	
14.		XXXIX	2801-80-101-91 Innovation Fund and escort (Energy Saving and Co-ordination Team) (P)	25.14	-24.27	0.87	3.17
15.		XLVI	2235-02-103-99 Social Welfare Board - Contribution (NP)	0.83	0.00	0.83	0.73
16.			2235-02-190-97 Assistance to Kerala State Welfare Corporation for Forward Communities (NP)	0.86	0.00	0.86	0.86
17.	2235-02-190-98 Assistance to Kerala State Handicapped Persons' Welfare Corporation Limited (P)		7.00	0.00	7.00	4.40	
18.	2235-02-800-81-Kerala State Commission for economically backward classes among forward communities (NP)		0.80	0.00	0.80	0.80	
19.	Public Debt Repayment		6003-00-101-98 Market Loans not Bearing Interest	0.05	0.00	0.05	0.01

Appendix 2.7
Excess over provision of previous years requiring regularisation
(Reference: Paragraph 2.3.5; Page 68)

Year	Number of Grants/Appropriations	Grant/Appropriation numbers	Amount of excess (in ₹)	Stage of consideration by Public Accounts Committee (PAC)
2011-12	2 Grants	Revenue-XLI	14,90,73,882	Notes discussed by PAC. Appropriation Act not yet passed.
		Capital-XLII	9,58,81,595	Notes discussed by PAC. Appropriation Act not yet passed.
2012-13	5 Grants	Revenue-IX	80,65,569	Notes discussed by PAC. Appropriation Act not yet passed.
		Revenue-XVII	29,71,81,076	Notes discussed by PAC. Appropriation Act not yet passed.
		Revenue-XXXI	4,79,92,489	Notes discussed by PAC. Appropriation Act not yet passed.
		Revenue- XLII	3,92,53,979	Notes discussed by PAC. Appropriation Act not yet passed.
		Capital- XVII	1,18,49,442	Notes discussed by PAC. Appropriation Act not yet passed.
2013-14	6 Grants	Revenue-I	32,74,452	Notes discussed by PAC. Appropriation Act not yet passed.
		Revenue-IV	2,10,27,603	Notes discussed by PAC. Appropriation Act not yet passed.
		Revenue-XIII	3,74,75,050	Notes discussed by PAC. Appropriation Act not yet passed.
		Revenue-XVI	3,71,23,54,719	Notes discussed by PAC. Appropriation Act not yet passed.
		Capital-XV	72,52,76,458	Notes discussed by PAC. Appropriation Act not yet passed.
		Capital-XXXII	19,774	Notes discussed by PAC. Appropriation Act not yet passed.
	4 Appropriations	Revenue-I	7,79,857	Notes discussed by PAC. Appropriation Act not yet passed.
		Revenue-Debt Charges	1,09,10,96,321	Notes discussed by PAC. Appropriation Act not yet passed.
		Revenue-XV	27,21,676	Notes discussed by PAC. Appropriation Act not yet passed.
		Revenue-XVI	1,27,63,774	Notes discussed by PAC. Appropriation Act not yet passed.
2014-15	1 Appropriation	Revenue-Debt Charges	1,92,00,43,541	Notes discussed by PAC. Appropriation Act not yet passed.
2015-16	1 Grant	Capital XV	69,23,18,442	Notes discussed by PAC. Appropriation Act not yet passed.
	3 Appropriations	Revenue - Debt Charges	154,71,31,239	Notes discussed by PAC. Appropriation Act not yet passed.
		Revenue XV	9,39,925	Notes discussed by PAC. Appropriation Act not yet passed.
		Revenue XVI	6,73,41,582	Notes discussed by PAC. Appropriation Act not yet passed.

Appendix 2.7 – Concl.

Year	Number of Grants/Appropriations	Grant/Appropriation numbers	Amount of excess (in ₹)	Stage of consideration by Public Accounts Committee (PAC)
2016-17	8 Grants	Revenue-III	67,20,391	Initial notes not received. Not discussed by PAC.
		Revenue-VII	2,82,62,799	Initial notes not received. Not discussed by PAC.
		Revenue-X	10,80,38,497	Final copies of notes received. Not discussed by PAC.
		Revenue-XI	1,80,62,932	Initial notes not received. Not discussed by PAC.
		Revenue-XIX	13,93,07,240	Initial notes received. Not discussed by PAC.
		Revenue-XX	42,04,35,584	Initial notes not received. Not discussed by PAC.
		Capital-XV	67,46,17,972	Initial notes not received. Not discussed by PAC.
		Capital-XXX	1,63,02,089	Initial notes not received. Not discussed by PAC.
Total			11,89,56,09,949	

Appendix 2.8
Grants/Appropriations where supplementary provision (₹ one crore or more in each case) proved unnecessary
(Reference: Paragraph 2.3.6, Page 68)

(₹ in crore)

Sl. No.	Grant Number and name	Budget allocation	Final Expenditure	Total SDG	SDG in February 2018
Revenue - voted					
1	VI Land Revenue	661.53	644.91	25.40	25.40
2	XIV Stationery and Printing and Other Administrative Services	495.70	484.02	36.91	34.52
3	XVIII Medical and Public Health	5992.14	5909.65	198.56	141.45
4	XXVII Co-operation	380.32	326.61	92.00	0
5	XXIX Agriculture	3206.53	2883.23	439.93	439.93
6	XXXV Panchayat	585.91	536.09	71.27	60.87
Total		11322.13	10784.51	864.07	702.17
Revenue – charged					
7	Heads of States, II Ministers and Headquarters Staff	203.14	194.89	26.00	26.00
Total		203.14	194.89	26.00	26.00
Capital – voted					
8	XII Police	61.38	48.04	36.33	0
9	XXVIII Miscellaneous Economic Service	1623.40	1174.82	1142.64	1142.64
10	XXIX Agriculture	351.02	318.33	78.68	78.68
11	XXX Food	97.83	92.56	17.58	7.58
12	XXXVII Industries	909.34	894.05	252.00	135
Total		3042.97	2527.8	1527.23	1363.9
Grand Total		14568.24	13507.20	2417.30	2092.07

SDG: Supplementary Demands for Grants

Appendix 2.9
Cases of excessive supplementary Grants/Appropriations
(Savings of ₹one crore and above)
(Reference: Paragraph 2.3.6, Page 70)

(₹in crore)

Sl. No.	Grant number	Original Budget allocation	Final Expenditure	Funds required as SDG	SDG obtained	Excess SDG
Revenue-Voted						
1.	IV	43.24	71.73	28.49	36.81	8.32
2.	XI	658.00	683.65	25.65	66.25	40.60
3.	XIII	137.38	138.34	0.96	13.48	12.52
4.	XXIII	86.96	87.24	0.28	10.00	9.72
5.	XXIV	1073.76	1074.54	0.78	174.95	174.17
6.	XXVI	413.61	573.74	160.13	210.98	50.85
7.	XXVIII	134.37	230.48	96.11	142.99	46.88
8.	XXX	1456.64	1464.67	8.03	347.00	338.97
9.	XXXII	171.81	195.91	24.10	32.89	8.79
10.	XXXIII	297.94	337.60	39.66	81.09	41.43
11.	XXXVII	526.09	648.92	122.83	179.57	56.74
12.	XLVI	4348.77	6406.26	2057.49	2632.37	574.88
Total		9348.57	11913.08	2564.51	3928.38	1363.87
Revenue-charged						
13.	XVI	55.58	176.18	120.60	121.92	1.32
Total		55.58	176.18	120.60	121.92	1.32
Capital-voted						
14.	XV	2377.17	2671.57	294.40	350.00	55.60
15.	XVIII	321.78	423.44	101.66	118.17	16.51
16.	XXII	0	130.27	130.27	149.85	19.58
17.	XXIV	142.75	155.16	12.41	175.90	163.49
18.	XXVII	100.71	177.46	76.75	100.00	23.25
19.	XXXIX	42.10	58.75	16.65	20.41	3.76
20.	XL	129.01	212.75	83.74	228.00	144.26
21.	XLI	448.38	1841.45	1393.07	1626.76	233.69
Total		3561.90	5670.85	2108.95	2769.09	660.14
Grand Total		12966.05	17760.11	4794.06	6819.39	2025.33

SDG: Supplementary Demands for Grants

Appendix 2.10**Re-appropriation of funds (in excess of ₹one crore) proved unnecessary as the final expenditure was less than original/Supplementary budget allocation****(Reference: Paragraph 2.3.7; Page 70)***(₹ in crore)*

Sl. No.	Grant Number	Scheme/Activity	Budget allocation	Re-appropriation	Surrender	Net Budget	Expenditure
1.	II	2052-00-090-99 Administrative Secretariat (NP)	131.46	2.41	0.10	133.77	125.47
2.	XII	2055-00-101-98 Special Branch C.I.D (NP)	107.32	5.57	6.03	106.86	104.30
3.		2055-00-104-98 India Reserve Battalion (NP)	49.67	5.24	6.13	48.78	48.68
4.		2055-00-104-99 Armed Police (NP)	456.85	3.78	53.44	407.19	435.81
5.		2055-00-114-98 Computer Centre (NP)	16.49	7.39	2.18	21.70	14.41
6.		2202-03-103-61 New Govt. Autonomous Colleges and new Govt. Deemed Universities for Kerala (P)	10.00	9.47	11.92	7.55	2.80
7.	XVII	2203-00-003-99 Faculty Development in Engineering Colleges(P)	7.50	2.24	4.43	5.31	7.41
8.		2203-00-104-97 Private Polytechnics (NP)	37.77	3.04	9.67	31.14	36.13
9.		2203-00-105-99 Government Polytechnics (NP)	150.50	13.78	32.70	131.58	137.32
10.		2203-00-112-88 Government College of Engineering, Kannur (NP)	20.10	3.52	2.85	20.77	19.32
11.		2204-00-102-99 National Cadet Corps (NP)	63.76	2.02	1.99	63.79	56.55
12.	XVIII	2210-02-101-97-Other Hospitals and Dispensaries (NP)	274.17	5.33	35.19	244.31	251.27
13.		2210-05-105-34-Dental College, Kottayam (NP)	15.64	2.16	1.41	16.39	13.99
14.	XXV	2225-02-102-93-Critical gap filling scheme (Corpus Fund) (P)	50.79	3.44	3.98	50.25	50.25
15.		2225-02-197-48-Block Grant for Centrally Sponsored Schemes (P)	82.36	26.49	51.64	57.21	57.21
16.		2225-02-277-94-Tribal Hostels (NP)	33.00	2.88	8.97	26.91	27.11
17.	XXVI	2245-02-106-99-Repairs and restoration of damaged roads and bridges (NP)	93.97	21.17	0	115.14	88.45
18.		2245-02-113-99-Assistance for repairs /reconstruction of houses (NP)	14.71	6.96	0	21.67	14.60

Appendix 2.10 – Concl'd.

(₹ in crore)

Sl. No.	Grant Number	Scheme/Activity	Budget allocation	Re-appropriation	Surrender	Net Budget	Expenditure
19.	XXXIV	2406-01-001-95-District Offices (NP)	133.09	2.05	9.62	125.52	129.35
20.		4859-02-004-95-Land Acquisition and Infrastructure Development under IT (1) Techno park (2) Techno Park (one time ACA) (3) (P)	83.00	11.65	28.00	66.65	66.65
21.	XXXVII	6854-01-190-98 Loans to Travancore Cements Limited Kottayam (P)	10.00	5.00	10.00	5.00	5.00
22.		6858-01-190-98 Loans to Traco Cables Limited (P)	10.00	3.00	4.93	8.07	8.07
23.		6858-01-190-96-Loans to Kerala Electrical and Allied Engineering (P)	18.00	5.00	8.38	14.62	14.62
24.	XXXIX	2810-00-800-90-Schemes to be implemented by ANERT Renewable Energy Programmes of ANERT (P)	48.30	11.32	27.65	31.97	37.96
25.	XLII	5452-01-101-99-Upgradation, Creation of Infrastructure and amenities (P)	120.00	15.89	15.73	120.16	119.90
26.	XLIII	3604-00-200-88-General Purpose Fund/Funds for Traditional Functions 5 th SFC Recommendations(NP)	1364.65	2.86	22.15	1345.36	1345.16

Appendix 2.11
Sub-heads in which injudicious re-appropriation led to final excess
(Reference: Paragraph 2.3.7; Page 70)

(₹ in crore)

Sl. No.	Grant number	Scheme/Activity	Budget allocation	Net Re-appropriation	Net Budget	Expenditure	Excess
1.		2059-80-001-97-Execution (NP)	155.37	-30.97	124.40	148.28	23.88
2.	XV	3054-80-198-38-Maintenance of Road Assets as per fifth SFC Recommendation (NP)	895.75	-127.71	768.04	790.21	22.17
3.	XIX	2211-00-102-96-Rural Family Welfare Centres and Post-Partum Centres (Block PHCs) (NP)	134.01	- 45.17	88.84	98.24	9.40
4.	XXVI	2245-80-102-96-State Disaster Mitigation Fund (NP)	6.25	- 6.25	0.00	6.25	6.25
5.	XV	3054-80-191-38-Maintenance of Road Assets as per fifth SFC Recommendation (NP)	111.72	- 40.25	71.47	77.70	6.23
6.		3054-80-001-97-Execution (NP)	172.65	- 9.78	162.87	168.64	5.77
7.	XIX	2211-00-200-94-Post Partum Centre Sub/Division and Taluk Level Hospitals (NP)	39.54	- 7.88	31.66	35.49	3.83
8.	XV	2059-80-001-99-Direction (NP)	15.10	- 2.74	12.36	14.88	2.52
9.	XIX	2211-00-001-96-State Level Organisation (CSS - 60:40) (P)	7.50	- 2.75	4.75	6.14	1.39
10.	XXXVII	2851-00-106-99-Development of Coir Industry-Supervision (NP)	16.36	- 1.03	15.33	15.87	0.54
11.	XIX	2211-00-003-96-Regional Family Welfare Training Centres (CSS 60:40) (P)	3.75	- 1.21	2.54	2.93	0.39
12.	XVI	2071-01-115-99-Leave encashment benefits (NP)	624.64	- 25.80	598.84	599.22	0.38
13.	XV	3054-80-001-98- Supervision (NP)	10.72	- 2.68	8.04	8.36	0.32
14.	XXXVII	2851-00-103-99-Development of Handloom Industry-Supervision (NP)	7.89	- 0.44	7.45	7.70	0.25
15.	XV	3054-01-001-99-Chief Engineer, National Highway (NP)	4.80	- 0.84	3.96	4.12	0.16
16.	XVI	2071-01-111-99-Pension to Members of State Legislature (NP)	1.50	-7.07	7.93	8.06	0.13
17.	XVII	4202-01-800-91-Setting up of infrastructure facilities in G.V.Raja Sports School, Thiruvananthapuram and Sports Division Kannur (One time ACA) (P)	9.40	-8.11	1.29	1.40	0.11
18.	XV	3054-80-004-99- Kerala Highway Research Institute (NP)	2.85	-0.21	2.64	2.75	0.11

Appendix 2.12
Sub-heads in which re-appropriation proved insufficient
(Reference: Paragraph 2.3.7; Page 70)

(₹ in crore)

Sl. No.	Grant number	Scheme/Activity	Budget allocation	Amount Reappropriated	Final expenditure	Excess over provision
1.	XV	3054-01-001-98-Supervision and Execution (NP)	51.77	1.62	55.31	1.92
2.		3054-03-337-99- Ordinary Repairs (NP)	200.50	146.15	373.10	26.45
3.	XVI	2071-01-105-99-Family Pension (NP)	1836.80	49.35	2220.58	334.43
4.		2071-01-109-99-Pensionary benefits to employees of State Aided Educational Institutions (NP)	2798.77	124.75	2932.76	9.24
5.		2071-01-800-97-Medical allowance to Pensioners (NP)	143.64	37.96	184.59	2.99
6.		2075-00-103-97-Distribution of prizes(NP)	3370.25	396.53	4303.38	536.60
7.	XVII	4202-01-202-90-Infrastructure – Higher Secondary Education (P)	0.00	5.35	6.49	1.14
8.		4202-01-202-91-Infrastructure Development of Government Higher Secondary Schools (P)	32.12	26.36	64.57	6.09
9.		4202-01-202-92-Vocational Higher Secondary Education (P)	7.68	4.31	13.07	1.08
10.		4202-01-202-99-Secondary School Buildings (P)	0.20	5.32	6.70	1.18
11.		4202-01-203-87-Development of Laboratories and Libraries in Government Colleges – One Time ACA (P)	0.00	1.03	5.00	3.97
12.		4202-01-203-99-Construction of Buildings for Colleges and Hostels including Law colleges (P)	2.06	15.70	21.13	3.37
13.		4202-02-104-99-Polytechnic Buildings (P)	15.20	17.11	36.22	3.91
14.		4202-02-105-90-Development of other Engineering Colleges (P)	6.47	6.69	14.91	1.75
15.		4202-02-105-99-Buildings (P)	3.39	15.05	21.95	3.51
16.	XIX	2211-00-101-95-Sub Centres-(CSS-60:40)(P)	280.00	54.36	377.99	43.63
17.	XXXVIII	4700-22-001-97-Execution (P)	4.00	0.24	13.54	9.30
18.		4700-22-001-98-Supervision (P)	1.00	0.02	2.28	1.26
19.	XLVI	4235-02-102-94-Convergence of Pre – School and Pre – Primary education centres in Anganwadies (NABARD RIDF) (P)	0.00	6.61	8.27	1.66
20.		4235-02-102-95-Construction of Model Anganwadies (One Time ACA) (P)	0.00	0.52	1.69	1.17
21.	Debt Charges	2049-01-123-00-Interest on special securities Issued to National Small Savings Fund of the Central Government by State Government (NP)	1294.49	0.24	1397.07	102.34
22.		2049-03-115-99-State Savings Bank Deposits(NP)	128.00	14.47	178.51	36.04

Appendix 2.13
Heads in which entire budget allocation (₹five crore and above)
surrendered
(Reference: Paragraph 2.3.8; Page 72)

(₹in crore)

Sl. No.	Grant Number	Name of scheme	Budget allocation	Amount of Surrender
1.	II	3451-00-101-62-National E-Governance Action Plan (NeGAP)	42.69	42.69
2.	XV	5054-01-337-96-Construction of Bypass in National Highways	6.18	6.18
3.	XVIII	2210-05-105-24-New Imaging Centre, Govt Medical College, Ernakulam	25.00	25.00
4.	XX	4215-01-101-96-Modernisation of Aruvikkara Pumping Station	6.00	6.00
5.	XXI	4216-01-700-85-Construction of Revenue Staff Quarters	8.00	8.00
6.		4216-80-201-98-Working women's Hostel (60 % CSS)	15.00	15.00
7.	XXII	2217-05-191-35-Greater Cochin Development Authority	7.00	7.00
8.		2217-05-191-36-Trivandrum Development Authority	25.00	25.00
9.		2217-05-191-71-Swachh Bharat Mission (Urban) (60% CSS)	41.25	41.25
10.		2217-05-192-70-Swachh Bharat Mission (URBAN) (60%CSS)	96.25	96.25
11.	XXV	2225-02-102-80-Vanabandhu Kalyan Yojana (VKY)	10.00	10.00
12.	XXVII	2425-00-107-66-Modernisation of Credit Co-operatives - introduction of new technology in Co-operative sector	25.00	25.00
13.	XXIX	4702-00-101-68-Pradhan Manthri Krishi Sinchayee Yojana (60% CSS)	60.00	60.00
14.	XXXIV	4406-02-110-97-Zoological Park, Wild Life Protection and Research Centre, Puthur (NABARD RIDF)	10.00	10.00
15.	XXXV	4515-00-800-94-Completion of Construction and Land Acquisition activities of Convention Centre at Pinarayi Grama Panchayat	6.00	6.00
16.	XXXVII	4851-00-102-92-Setting up of International Furniture Hub at Ernakulam	6.00	6.00
17.		4885-01-200-96-Seed Fund/Angel Fund/Venture Fund under Kerala State Industrial Development Corporation	10.00	10.00
18.	XXXVIII	2700-01-800-99-Interest and Pension on Capital Expenditure	10.10	10.10
19.		4701-18-800-87-NABARD assistance for Chamravattom	10.00	10.00
20.		4701-25-800-87-Pambar Basin Projects-RIDF	40.00	40.00
21.		4701-80-800-72-Modernisation of field channels and drains of CADA canals of major projects	20.00	20.00

Appendix 2.13 – Concl.d.

(₹in crore)

Sl. No.	Grant Number	Name of scheme	Budget allocation	Amount of Surrender
22.	XL	5051-02-200-72-Development of Kodungallur (Munambam) Port	10.55	10.55
23.	XLI	3055-00-800-95-Transfers to Kerala Road Safety Fund	50.00	50.00
24.		5055-00-050-98-Vehicle cum driver Testing Stations	24.44	24.44
25.		5056-00-190-89-Construction of a POL Tanker Barge	6.32	6.32
26.	XLVI	2235-02-103-80-Gender Park	11.00	11.00
27.		2235-02-190-98-Assistance to Kerala State Handicapped Persons' Welfare Corporation Limited	7.00	7.00
28.		4235-02-102-89-Construction of Anganwadi Centres under MGNREGS in convergence with ICDS - 60% CSS	20.00	20.00
29.		4235-02-102-91-Upgradation of Anganwadi Buildings	9.20	9.20
30.	Public Debt Repayment	6003-00-110-97-Short Fall in Cash Balances	25.00	25.00

Appendix 2.14
Surrender (₹ one crore or more in each case) in excess of actual savings
(Reference: Paragraph 2.3.9; Page 72)

(₹ in crore)

Sl. No.	Number and name of grant	Budget allocation	Savings	Surrender	Excess surrender
Revenue-Voted					
1.	III Administration of Justice	723.98	46.66	49.70	3.04
2.	IV Elections	80.05	8.32	11.12	2.80
3.	V Goods and Services Tax, Agricultural Income Tax and Sales Tax	360.46	19.27	59.44	40.17
4.	VI Land Revenue	686.93	42.02	60.86	18.84
5.	VII Stamps and Registration	220.53	12.54	13.75	1.21
6.	VIII Excise	309.04	29.86	51.93	22.07
7.	IX Taxes on vehicles	149.77	14.98	24.45	9.47
8.	X Treasury and accounts	287.73	1.50	7.81	6.31
9.	XI District administration and miscellaneous	724.25	40.60	52.62	12.02
10.	XIII Jails	150.86	12.52	15.37	2.85
11.	XIV Stationery and Printing and other Administrative Services	532.61	48.59	49.63	1.04
12.	XVII Education, Sports, Art and Culture	20024.91	1198.33	2246.78	1048.45
13.	XVIII Medical and Public Health	6190.70	281.05	306.87	25.82
14.	XXI Housing	97.81	13.92	14.80	0.88
15.	XXII Urban Development	1665.33	1114.46	1130.57	16.11
16.	XXIII Information and Publicity	96.96	9.71	10.11	0.40
17.	XXV Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	3286.55	400.82	437.63	36.81
18.	XXVII Co-operation	472.32	145.71	153.93	8.22
19.	XXVIII Miscellaneous Economic Services	277.36	46.88	47.96	1.08
20.	XXXI Animal Husbandry	693.51	51.67	135.84	84.17
21.	XXXII Dairy	204.70	8.79	9.88	1.09
22.	XXXIV Forest	639.69	97.47	118.20	20.73
23.	XXXV Panchayat	657.18	121.09	128.23	7.14
24.	XXXVI Rural Development	4047.10	3033.33	3039.00	5.67
25.	XXXVII Industries	705.66	56.74	57.50	0.76
26.	XXXVIII Irrigation	446.78	45.57	73.30	27.73
27.	XXXIX Power	145.19	25.43	34.61	9.18
28.	XL Ports	63.18	11.95	12.76	0.81
29.	XLII Tourism	231.71	26.62	29.05	2.43

Appendix 2.14 – Concl.

(₹ in crore)

Sl. No.	Number and name of grant		Budget allocation	Savings	Surrender	Excess surrender
30.	XLVI	Social Security and Welfare	6981.14	574.88	593.90	19.02
	Total		51153.99	7541.28	8977.6	1436.32
	Revenue Charged					
31.	III	Administration of Justice	127.03	2.08	2.10	0.02
	Total		127.03	2.08	2.10	0.02
	Capital Voted					
32.	XVIII	Medical and Public Health	439.95	16.51	23.47	6.96
33.	XXV	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	172.34	50.85	51.10	0.25
34.	XXVIII	Miscellaneous Economic Services	2766.04	1591.22	1592.06	0.84
35.	XXIX	Agriculture	429.69	111.36	111.68	0.32
36.	XXX	Food	115.41	22.85	31.78	8.93
37.	XXXVII	Industries	1161.34	267.28	290.03	22.75
38.	XXXVIII	Irrigation	495.19	146.26	178.70	32.44
39.	XLVI	Social Security and Welfare	79.20	38.78	40.54	1.76
	Total		5659.16	2245.11	2319.36	74.25
	Capital Charged					
40.	Public Debt Repayment		13606.01	473.92	473.93	0.01
	Total		13606.01	473.92	473.93	0.01
	Grand Total		70546.19	10262.39	11772.99	1510.60

Appendix 2.15
Sub-heads in which injudicious surrender (exceeding ₹one crore) led to
excess expenditure
(Reference: Paragraph 2.3.9, Page 72)

(₹ in crore)

Sl. No.	Grant number and Scheme/Activity	Original Budget	Reappropriation	Surrender	Expenditure	Excess
1.	2014-00-105-99-Civil and Sessions Courts (NP)	337.76	-15.69	8.05	315.08	1.06
2.	2014-00-108-99-Criminal Courts (NP)	116.63	-1.41	11.30	106.66	2.74
3.	2014-00-800-86-Improvement of Justice Delivery - XIII Finance Commission Recommendation (NP)	16.09	0.13	3.00	14.40	1.18
4.	2015-00-103-99-Assembly and Parliament (NP)	46.60	0.00	6.70	42.99	3.09
5.	2039-00-001-98-Range Offices (NP)	166.76	-1.99	29.68	145.57	10.48
6.	2039-00-001-99-Superintendence (NP)	130.66	0.51	20.18	122.76	11.77
7.	2041-00-001-99-Administration Charges (NP)	87.60	-5.33	13.14	74.63	5.50
8.	2041-00-102-99-Inspection of Motor Vehicles (NP)	57.02	0.33	11.30	50.02	3.97
9.	2054-00-097-99-District Treasury Establishment (NP)	60.44	-1.18	3.40	57.61	1.75
10.	2053-00-093-99-Collectors and Magistrates (NP)	155.00	1.32	14.94	146.08	4.70
11.	2053-00-094-99-Taluk offices (NP)	227.41	-5.73	9.14	219.85	7.31
12.	2055-00-101-99-Criminal Investigation Branch (NP)	95.64	0.47	9.96	89.34	3.19
13.	2055-00-104-99-Armed Police (NP)	456.85	3.78	53.44	435.81	28.62
14.	2056-00-101-99-Jails (NP)	133.60	-0.44	12.60	123.06	2.50
15.	2202-01-104-99-Inspection (NP)	101.55	0.70	4.07	101.35	3.17
16.	2202-02-101-99-District Educational Offices - Inspection (NP)	48.43	0.27	2.63	47.56	1.49
17.	2202-03-001-99-Directorate of Collegiate Education (NP)	14.01	0.21	4.00	11.54	1.32
18.	2202-03-102-97-Mahatma Gandhi University (P)	24.00	0.00	17.08	15.00	8.07
19.	2202-03-103-56-Higher Education Council (P)	15.00	0.00	14.32	6.30	5.62
20.	2202-03-103-93-Training Colleges (NP)	10.77	0.01	2.73	9.68	1.63
21.	2202-03-103-98-Sanskrit Colleges (NP)	8.58	0.00	1.87	8.50	1.79
22.	2202-03-103-99-Arts and Science Colleges (NP)	346.09	0.07	107.00	322.93	83.77
23.	2202-03-104-99-Salaries to the staff under the Direct Payment System (NP)	1280.48	-4.03	379.39	1117.57	220.51

Appendix 2.15 – Contd.

(₹ in crore)

Sl. No.	Grant number and Scheme/Activity	Original Budget	Reappropriation	Surrender	Expenditure	Excess
24.	2203-00-003-99-Faculty Development in Engineering Colleges (P)	7.50	2.24	4.43	7.41	2.10
25.	2203-00-104-97-Private Polytechnics (NP)	37.77	3.04	9.67	36.13	4.99
26.	2203-00-105-98-Women's Polytechnics (NP)	27.72	0.87	3.55	27.01	1.97
27.	2203-00-105-99-Government Polytechnics (NP)	150.50	13.78	32.70	137.32	5.74
28.	2203-00-112-93-Part Time Course in Engineering College (NP)	3.92	0.00	2.84	2.34	1.26
29.	2205-00-101-99-Music Colleges (NP)	10.72	0.01	3.03	9.34	1.64
30.	2205-00-103-99-Archaeological Department (NP)	13.36	0.69	2.48	13.01	1.44
31.	2210-01-102-98-Dispensaries (NP)	177.81	-17.04	25.32	157.25	21.80
32.	2210-01-110-97-Allopathy Medical College Hospital, Kozhikode (NP)	91.37	-6.46	1.42	84.54	1.05
33.	2210-02-101-97-Other Hospitals and Dispensaries (NP)	274.18	5.32	35.19	251.27	6.96
34.	2210-05-105-49-Medical College, Painav, Idukki (NP)	11.78	-3.51	1.58	8.16	1.47
35.	2210-05-105-94-Allopathy Medical College, Thrissur (NP)	94.25	-0.09	8.50	89.11	3.45
36.	2217-05-191-36-Trivandrum Development Authority (P)	25.00	0.00	25.00	10.00	10.00
37.	2217-05-191-72-Smart City Mission (40% State Share) (P)	250.00	0.00	240.00	13.20	3.20
38.	2217-80-800-71-Solid Waste Management Scheme for Urban Areas (P)	19.09	-2.00	12.32	7.92	3.15
39.	2425-00-001-98-District Administration (NP)	81.53	0.58	4.80	80.27	2.96
40.	2425-00-101-99-General (NP)	123.97	0.16	12.60	116.06	4.53
41.	3475-00-201-99-Land Board and Land Tribunals under the Kerala Land Reforms Act 1963 (NP)	41.44	0.06	3.17	39.59	1.26
42.	2401-00-001-96-Strengthening of Agricultural Administration and introduction of Training and Visiting System of Extension (NP)	337.36	0.00	19.40	327.21	9.25
43.	4408-01-101-99-Grain Supply Scheme (NP)	70.33	0.00	10.01	69.50	9.18
44.	2403-00-001-98-District Administration (NP)	21.23	0.02	4.30	20.60	3.65
45.	2403-00-001-99-Direction (NP)	9.25	0.19	1.92	9.24	1.71
46.	2403-00-101-97-Strengthening and Re-organisation of Veterinary Hospitals (NP)	68.52	0.12	12.31	66.56	10.24
47.	2403-00-101-99-Rinder Pest Eradication (NP)	12.95	0.05	4.28	10.38	1.66

Appendix 2.15 – Concl'd.

(₹ in crore)

Sl. No.	Grant number and Scheme/Activity	Original Budget	Reappropriation	Surrender	Expenditure	Excess
48.	2403-00-102-97-Livestock Farms (NP)	15.61	0.00	9.72	13.37	7.48
49.	XXXI 2403-00-102-99-Intensive Cattle Development Projects (NP)	89.13	0.18	23.74	80.71	15.14
50.	2403-00-103-99-Poultry Farms (NP)	14.21	0.08	4.16	12.46	2.33
51.	XXXIII 4405-00-103-94-Upgradation of coastal roads (NP)	100.00	-0.67	30.34	73.23	4.24
52.	2406-01-001-95-District Offices (NP)	133.09	2.05	9.62	129.35	3.83
53.	XXXIV 2406-01-101-81-Forest protection (NP)	52.49	0.02	7.75	45.98	1.22
54.	2406-01-101-99-Forest Consolidation and Acquisition of Private Forests (NP)	45.10	0.00	7.86	38.32	1.08
55.	XXXV 2515-00-001-92-Engineering wing for Local Self Government Institutions - Execution (NP)	213.18	-0.91	17.01	200.72	5.46
56.	2515-00-001-97-District Administration (NP)	54.07	0.04	3.66	51.46	1.01
57.	XXXVI 2515-00-001-49-Recurring expenditure on personnel retained on N.E.S pattern (NP)	202.54	-0.73	9.65	196.75	4.59
58.	XXXVII 6885-60-190-99-Loans to Kerala Industrial Infrastructure Development Corporation (P)	111.32	-18.66	54.38	66.36	28.08
59.	2700-01-800-99-Interest and Pension on Capital Expenditure (NP)	10.10	0.00	10.10	9.57	9.57
60.	XXXVIII 2700-02-800-99-Interest and Pension on Capital Expenditure (NP)	2.30	0.00	2.30	1.99	1.99
61.	2700-13-001-97-Execution (NP)	5.13	0.27	2.06	4.48	1.14
62.	XXXIX 2810-00-800-90-Schemes to be implemented by ANERT Renewable Energy Programmes of ANERT (P)	48.30	11.32	27.65	37.96	5.99
63.	XLII 3452-80-001-95-Guest Houses, Yatri Nivases and Tourist Lodges (NP)	22.61	0.74	2.93	21.54	1.12
64.	2235-02-102-47-Integrated Child Development Service (60 % CSS) (P)	499.00	0.00	143.19	364.74	8.93
65.	2235-02-190-98-Assistance to Kerala State Handicapped Persons' Welfare Corporation Limited (P)	7.00	0.00	7.00	4.40	4.40
66.	XLVI 2235-02-191-50-Block Grants for Revenue Expenditure (NP)	37.37	-25.33	6.40	7.63	1.99
67.	2235-02-196-50-Block Grants for Revenue Expenditure (NP)	38.33	0	17.27	27.79	6.73
68.	2235-60-110-98-District Offices (NP)	14.27	0.19	2.88	13.82	2.24
69.	2235-60-110-99-State Insurance Department (NP)	7.05	-0.38	1.91	6.04	1.28

Appendix 2.16
Pendency in submission of Detailed Contingent bills against Abstract
Contingent bills drawn during 2017-18
(Reference: Paragraph 2.4.1, Page 73)

(In ₹)

Sl. No.	Name of Drawing and Disbursing Officer	Month of drawal	Amount
1.	Superintendent, Central Prison, Thiruvananthapuram	February 2018	200000
		September 2017	200000
2.	Superintendent, Sub Jail, Attingal	April 2017	10000
3.	Superintendent, District Jail, Thiruvananthapuram	April 2017	100000
		June 2017	100000
		July 2017	50000
		July 2017	50000
4.	Superintendent, District Jail, Kollam	July 2017	100000
		July 2017	50000
5.	Accounts Officer, Prison's HQ, Thiruvananthapuram	November 2017	25000
6.	Superintendent, Special Sub Jail, Thiruvananthapuram	November 2017	50000
Total			935000

Appendix 2.17
List of Chief Controlling Officers/Controlling Officers who did not
reconcile the expenditure figures during 2017-18
(Reference: Paragraph 2.4.2: Page 73)

(₹ in crore)

Sl. No.	Name of the Chief Controlling Officers/ Controlling Officers	Amount not reconciled
1.	The Secretary, Kerala Public Service Commission	77.10
2.	The Principal Secretary to Government, Finance Department	488.69
3.	The Secretary to Government, Higher Education Department	7098.41
4.	The Secretary to Government, Health and Family Welfare Department	5457.84
5.	The Secretary to Government, Industries Department	102.09
6.	The Secretary, Transport Department	1171.69
7.	The Registrar General, High Court of Kerala	124.52
8.	The Director, Directorate of Treasuries	194.9
9.	The Director, Local Fund Audit Department	95.16
10.	The Chief Engineer, Buildings and Local works, Public Works Department	760.13
11.	The Director of Public Instruction	660.43
12.	The Director, State Council of Educational Research and Training (SCERT)	224.00
13.	The Director of Homoeopathy	215.70
14.	The Director of Health services	741.53
15.	The Director of Medical Education	216.83
16.	The Director of Urban Affairs	1451.93
17.	The Director of Scheduled Caste's Development	1476.87
18.	The Director of Scheduled Tribe's Development	88.73
19.	The Director, Directorate of Animal Husbandry	65.5
20.	The Director of Panchayats	5026.52
	Total	25,738.57

Appendix 2.18
Schemes with repeated savings (more than ₹ one crore)
(Reference: Paragraph 2.5.1: Page 74)

(₹ in crore)

Sl. No.	Schemes	Year	Budget allocation	Expenditure	Savings
1.	2225-01-102-96 Assistance for training and employment (P)	2015-16	40	24.4	15.60
		2016-17	40	33.14	6.86
		2017-18	40	35.68	4.32
2.	2225-01-197-48 Block Grant for Centrally Sponsored Schemes (P)	2015-16	203.24	121.82	81.42
		2016-17	145.50	76.94	68.56
		2017-18	166.28	71.35	94.93
3.	2225-01-277-57 Assistance for education for SC students (P)	2015-16	150.00	55.11	94.89
		2016-17	380.00	52.90	327.10
		2017-18	404.10	236.76	167.34
4.	2225-01-277-94 Pre-matric Hostels (NP)	2015-16	10.98	8.79	2.19
		2016-17	12.72	10.19	2.53
		2017-18	12.46	11.17	1.29
5.	2225-01-277-98 Post-Matriculation Studies CSS 100% Central Assistance (NP)	2015-16	18.00	0.01	17.99
		2016-17	18.00	16.67	1.33
		2017-18	18.00	4.67	13.33
Department stated that saving was due to less number of students availing scholarship during the years					
6.	2225-01-277-99 Pre-matriculation Studies Scholarships and stipends (NP)	2015-16	33.00	29.90	3.10
		2016-17	33.00	30.26	2.74
		2017-18	33.00	31.24	1.76
Department stated that saving was due to less number of students availing scholarship during the years					
7.	2225-01-793-99 Special Central Assistance to Special Component plan (SCA to SCP) (P)	2015-16	24.00	10.45	13.55
		2016-17	24.00	10.76	13.24
		2017-18	15.00	7.95	7.05
Department stated that the saving was due to the release of Special Central Assistance in the fag end of the years.					
8.	4225-01-190-99 Share Capital Contribution to Kerala State Development Corporation for SCs/STs (51 % State Share) (P)	2015-16	20.00	10.20	9.80
		2016-17	49.02	24.28	24.74
		2017-18	49.02	17.72	31.30
9.	4225-01-277-91 Construction of Girls Hostels (Post-Matric) - Babu Jagjivan Ram Chhatrawas Yojana (100% CSS) (P)	2015-16	3.00	0.03	2.97
		2016-17	4.00	1.31	2.69
		2017-18	4.00	1.32	2.68
10.	4225-01-277-98 Boys hostel for Scheduled Caste (50% CSS) (P)	2015-16	8.00	0.35	7.65
		2016-17	8.00	1.38	6.62
		2017-18	8.72	0.54	8.18
11.	2225-02-277-37 Pre-matric scholarship for Scheduled Tribe students studying in classes IX-X (100%CSS) (P)	2015-16	5.00	3.83	1.17
		2016-17	5.00	3.62	1.38
		2017-18	5.00	3.41	1.59
12.	4225-02-277-51 Construction of Ashramam schools and Model Residential Schools (50% CSS) (P)	2015-16	30.00	0	30.00
		2016-17	30.00	7.17	22.83
		2017-18	30.00	7.54	22.46

Appendix 2.18 –Concl.

Sl. No.	Schemes	Year	Budget allocation	Expenditure	Savings
13	4225-02-277-96 Construction of Boys Hostel (50% CSS) (P)	2015-16	8.00	4.51	3.49
		2016-17	8.20	2.41	5.79
		2017-18	9.00	5.88	3.12
14	2225-03-277-91 Overseas scholarship for OBC (P)	2015-16	2.00	0.61	1.39
		2016-17	2.00	0.99	1.01
		2017-18	2.70	0.95	1.75
Department stated that the number of applications with full criteria was less than the target of 20 candidates every year.					
15	2225-03-277-92 Pre-matric scholarship for OBC (50% CSS) (P)	2015-16	64.00	25.23	38.77
		2016-17	64.00	32.00	32.00
		2017-18	50.00	28.65	21.35
Department stated that savings was due to meagre release of Central funds and consequent less expenditure than the amount provided in the budget on the basis of actual requirement.					
16	2225-03-277-96 Post-Matric scholarship to students belonging to OBC's (100% CSS) (P)	2015-16	50.00	21.23	28.77
		2016-17	50.00	25.22	24.78
		2017-18	50.00	31.06	18.94
Department stated that savings was due to meagre release of Central funds and consequent less expenditure than the amount provided in the budget on the basis of actual requirement.					
17	2225-04-102-96 Extension of Multi-Sectoral Development Programme (MSDP) (75% CSS) (P)	2015-16	36.00	33.66	2.34
		2016-17	20.00	7.25	12.75
		2017-18	22.00	0	22.00
Department replied that the savings for the years 2015-16 and 2016-17 was due to short/non-release of central funds. It was also replied that the entire savings were re-appropriated to the head of account 2225-04-102-89-(P) (V) due to change in the funding pattern from 75:25 to 60:40 during 2017-18.					

Appendix 2.19

**Advances pending settlement by Drawing and Disbursing Officers
(Reference: Paragraph 2.7.3; Page 80)**

(in ₹)

Sl. No.	Name of the Drawing and Disbursing Officer	Month of drawal	Amount
1.	Assistant Director of Agriculture, Kanjirapally	29-01-2016	50000
2.	Medical Officer, Primary Health Centre, Vazhoor	22-02-2016	4300
3.	Superintendent, Sub Jail, Kanjirapally	17-08-2015	35000
4.	Tahsildar, Taluk Office, Kanjirapally	21-10-2015	20000
		05-12-2016	800000
5.	Project Officer, Integrated Tribal Development Program, Ponkunnam	16-06-2015	625000
		23-12-2015	400000
		23-12-2015	145500
		02-01-2016	875000
		22-02-2016	400000
		22-02-2016	1035000
6.	Superintendent, Sub Jail, Chavakkad	29-02-2016	10000
7.	Tahsildar, Taluk Office, Chavakkad	29-06-2015	80000
		29-04-2016	20000
		29-04-2016	200000
		29-04-2016	50000
		29-04-2016	20000
8.	Superintendent, Community Health Centre, Mullasserry	18-12-2015	8500
		23-12-2015	12500
9.	Block Development Officer, Wadakkanchery	11-04-2015	280000
		31-10-2015	600000
		27-10-2015	400000
10.	Superintendent, Primary Health Centre, Erumapetty	30-12-2015	51250
		29-01-2016	25000
		29-01-2016	12000
		29-01-2016	27500
11.	Secretary, Wadakkanchery Grama Panchayat	26-10-2015	90000
		11-03-2015	150000
		11-04-2015	100000
12.	Principal, Women Polytechnic College, Thrissur	17-06-2015	570000
		17-05-2015	160000
13.	Principal, Saint Raphael Central Girls Higher Secondary School, Thrissur	15-10-2015	780000
		21-04-2016	6600000
14.	Superintendent, Central Prison, Thrissur	29-02-2016	200000
		29-02-2016	300000
		16-02-2016	200000
		29-02-2016	460013
15.	Lay Secretary and Treasurer, Medical College, Thrissur	28-01-2016	25000
16.	Medical Officer, Primary Health Centre, Pamboor	12-11-2015	10000
		12-11-2015	8500
17.	Tahsildar, Taluk Office, Tirurangadi	13-05-2016	350000
18.	Principal, Government Boys Higher Secondary School, Malappuram	20-04-2016	4000000
		20-04-2016	2100000

Appendix 2.19 –Contd.

(in ₹)

Sl. No.	Name of the Drawing and Disbursing Officer	Month of drawal	Amount
19.	Tahsildar /Deputy Collector (Election), Malappuram	05-09-2016	25000
20.	Principal, Government Vocational Higher Secondary School, Ayyanthole	21-04-2016	1200000
21.	Project Officer, Integrated Tribal Development Program, Attapady	21-10-2015	50000
22.	Project Officer, Integrated Tribal Development Program, Attapady	30-10-2015	600000
		30-12-2015	500000
		27-10-2016	400000
23.	Medical Officer, Government Homoeo Dispensary, Manjeri	19-01-2016	10000
		21-07-2016	10000
24.	Tahsildar, Taluk Office, Manjeri	21-04-2016	300000
		13-05-2016	135000
25.	Superintendent, Sub Jail, Ponnani	13-05-2016	200000
		23-04-2016	50000
26.	Tahsildar, Taluk Office, Ponnani	22-04-2016	200000
		05-12-2016	72250
		05-12-2016	90000
		05-12-2016	14450
27.	Assistant Director of Agriculture, Koyilandy	02-06-2016	200000
		19-03-2016	520000
		19-03-2016	202970
28.	Assistant Director of Agriculture, Ulliyeri	01-02-2016	500000
29.	Lay Secretary and Treasurer, Medical College, Taluk Headquarters, Koyilandy	16-01-2016	1000000
30.	Superintendent, Government Taluk Homoeo Hospital, Koyilandy	15-10-2015	10000
31.	Senior Superintendent, Government Model Residential School, Koyilandy	16-10-2015	25000
32.	Assistant Soil Chemist, District Soil Testing Laboratory, Payyoli	19-11-2015	25000
33.	Assistant Director of Agriculture, Payyoli	03-02-2016	34450
34.	Medical Officer, Community Health Centre, Payyoli	21-12-2015	27500
35.	Block Development Officer, Payyoli	07-11-2015	400000
36.	Assistant Registrar of Co-operative Society (Audit), Changanacherry	17-10-2015	10000
37.	Deputy Director, Common Facility Service Centre, Changanacherry	14-12-2015	35000
		18-12-2015	75000
39.	Tahsildar, Taluk Office, Changanacherry	20-10-2015	10000
		25-04-2016	10000
		25-04-2016	10000
		25-04-2016	75000
38.	Assistant District Industries Officer, Changanacherry	25-04-2016	15000
		25-04-2016	15000
40.	Sales Tax Officer, Circle II, Changanacherry	11-06-2015	10000
41.	Deputy Director of Education, Kottayam	15-12-2016	2000000
42.	Principal, Government Higher Secondary School, Kilimanoor	26-10-2015	660000

Appendix 2.19 –Contd.

(in ₹)

Sl. No.	Name of the Drawing and Disbursing Officer	Month of drawal	Amount
43.	Employment Officer, Town Employment Exchange, Kilimanoor	30-10-2015	10000
44.	Principal, Saint Thomas Higher Secondary School, Thankamony	14-10-2015	7500
45.	Principal, Saint Mary's Higher Secondary School, Murikkassery	29-02-2016	37100
46.	Principal, Government Higher Secondary School, Panickankudy	31-10-2015	5900
		26-02-2016	25480
47.	Principal, Government Higher Secondary School, Pathinaramkandam	03-04-2016	15540
48.	Principal, Government Higher Secondary School, Thoprankudy	14-06-2016	25260
49.	Medical Officer, Primary Health Centre, Kamakshy	18-02-2016	5000
50.	Assistant Director of Agriculture, Vellarikundu	03-03-2016	2362500
		03-03-2016	43166
51.	Tahsildar, Taluk Office, Vellarikundu	30-01-2016	24700
52.	Secretary, East Eleri Grama Panchayat, Vellarikundu	14-01-2016	605251
53.	Principal, Saint Mary's Higher Secondary School, Kidangoor	20-11-2015	13500
		29-02-2016	25060
54.	Principal, Saint Thomas Higher Secondary School, Pala	19-11-2015	13500
		26-02-2016	29750
55.	Assistant Director of Agriculture, Uzhavoor	01-07-2016	300000
56.	Assistant Soil Chemist, District Soil Testing Laboratory, Kozhikode	19-02-2015	10000
57.	Medical Officer, Government Homoeo Dispensary, Kadaplamattom	12-07-2015	1000
58.	Principal, OLL Higher Secondary School, Uzhavoor	28-09-2015	13600
		24-02-2016	49700
59.	Principal, Nair Service Society Higher Secondary School, Thadiyoor	20-11-2015	13500
60.	Principal, Saint Behanan's Higher Secondary School, Vennikulam	29-09-2015	6800
		25-02-2016	23800
61.	Project Officer, Child Development Project Office, Koipuram	22-07-2015	12500
62.	Assistant Conservator of Forest, Ranni	17-10-2015	15000
63.	Assistant Executive Engineer, Public Works Department, Roads Division, Ranni	29-10-2015	15000
64.	Veterinary Surgeon, Veterinary Dispensary, Peringara	12-02-2015	9000
65.	Taluk Supply Officer, Thiruvalla	11-03-2015	15000
66.	Assistant Educational Officer, Thiruvalla	26-11-2015	24000
67.	Secretary, Thiruvalla Municipality	11-04-2015	175000
68.	Assistant Executive Engineer, Public Works Department Buildings Sub Division, Thiruvalla	16-10-2015	15000

Appendix 2.19 –Contd.

(in ₹)

Sl. No.	Name of the Drawing and Disbursing Officer	Month of drawal	Amount
69.	Assistant Executive Engineer, Public Works Department Bridges Sub Division, Thiruvalla	16-10-2015	15000
70.	Assistant Executive Engineer, Public Works Division Roads Sub Division, Thiruvalla	20-10-2015	15000
71.	Tahsildar, Taluk Office, Thiruvalla	22-04-2015	92000
		30-09-2015	100000
		05-11-2016	200000
		05-11-2016	500000
72.	Revenue Divisional Officer, Thiruvalla	17-10-2015	15000
73.	Child Development Project Officer, Integrated Child Development Scheme, Pulikeezhu	26-10-2015	155000
74.	Soil Conservation Officer, Thiruvalla	14-10-2015	15000
75.	Sales Tax Officer (Audit), Commercial Tax Office, Thiruvalla	15-10-2015	15000
76.	Food Safety Officer, Thiruvalla	18-02-2016	15000
77.	Medical Officer-in-charge, Primary Health Centre, Kulanada	18-02-2016	15000
78.	Assistant Educational Officer, Mavelikkara	04-12-2016	80000
79.	Superintendent, Sub Jail, Mavelikkara	02-12-2016	75000
		22-04-2016	20000
		13-06-2016	50000
		19-03-2016	58500
80.	Training Inspector, ITC (Scheduled Caste Development Officer), Mavelikkara	21-07-2016	18000
81.	Child Development Project Officer, Mavelikkara	31-05-2016	25000
82.	Joint Commissioner of Food Safety, Mavelikkara	09-11-2015	20000
83.	Superintendent of Police, Special Branch Crime Investigation Department, Ernakulam	11-02-2015	1432000
84.	Additional Director, Office of the Assistant Director of Agriculture, Kayamkulam	01-05-2016	4000
85.	Municipal Secretary (Grade I), Kayamkulam	11-03-2015	85000
		11-03-2015	150000
		11-03-2015	176060
86.	Principal, Government Higher Secondary School for Girls, Kayamkulam	15-10-2015	610000
		13-04-2016	4300000
87.	Manager, Central Hatchery, Chengannur	23-07-2016	50000
88.	Principal (District Institute of Education and Training), Alappuzha, Chengannur	10-12-2015	400000
		15-12-2015	600000
		18-01-2016	700000
		23-03-2016	200000
89.	Lay Secretary and Treasurer, Taluk Head Quarters Hospital, Chengannur	20-01-2016	30000
90.	Tahsildar, Taluk Office, Chengannur	28-12-2015	5000
91.	Sales Tax Officer, Cherthala	20-05-2015	15000

Appendix 2.19 –Contd.

(in ₹)

Sl. No.	Name of the Drawing and Disbursing Officer	Month of drawal	Amount
92.	Principal, Leo XIII Higher Secondary School, Alappuzha	24-04-2015	2600000
93.	Principal, Saint Joseph's Higher Secondary School, Alappuzha	20-04-2016	3700000
94.	Principal, Thirumala Deveswom Higher Secondary School, Alappuzha	24-04-2015	2500000
		13-04-2016	3850000
95.	Principal, Maharajas College (Day), Ernakulam	30-10-2014	75000
		20-11-2014	140000
96.	District Lottery Officer, Ernakulam	30-03-2015	5000
		27-04-2016	5000
97.	Accounts Officer, Child Project Office , Ernakulam	25-09-2015	435000
		27-10-2015	7735200
		11-02-2015	1200000
		23-12-2015	1128000
		18-01-2016	400000
		25-02-2016	200000
		03-02-2016	100000
98.	Superintendent of Police, Central Branch Crime Investigation Department, OCW-II Ernakulam	29-10-2015	375000
		11-07-2015	75000
99.	Superintendent of Police, Central Branch Crime Investigation Department HHW-II, Ernakulam	02-12-2016	75000
100.	District Information Officer, Ernakulam	22-05-2015	150000
101.	Regional Officer, Kerala Public Service Commission (Central Region), Ernakulam	22-02-2016	200000
		13-07-2015	80000
102.	Tahsildar, Taluk Office, Kanayannur	22-04-2016	750000
		22-04-2016	25000
103.	District Registrar (General), Ernakulam	28-10-2015	110000
104.	Officer Grade I, Scheduled Caste Development Officer Grade I, Kochi	31-03-2015	237500
105.	Training Superintendent, Government Industrial Training Centre, Edappally	02-12-2015	46500
		28-03-2016	76500
106.	Taluk Supply Officer, Aluva	24-03-2015	58000
107.	District Educational Officer, Aluva	20-03-2015	66070
		12-01-2015	15000
108.	Medical Officer- in- Charge, Primary Health Centre, Keezhmad	20-02-2016	25000
109.	Lay Secretary and Treasurer, Taluk Head Quarters Hospital, Aluva	29-06-2015	2500
		20-02-2016	90000
110.	Senior Superintendent, ITI, Kalamassery	28-07-2015	275900
111.	Superintendent, Sub Jail, Aluva	27-04-2016	50000
112.	Accounts Officer, District Police Office (Rural), Aluva	21-10-2015	2851200
		27-11-2015	4518400
		19-02-2016	200000
		19-02-2016	8500

Appendix 2.19 –Contd.*(in ₹)*

Sl. No.	Name of the Drawing and Disbursing Officer	Month of drawal	Amount
113.	Tahsildar, Taluk Office, Aluva	25-04-2015	144500
		28-12-2015	360000
		26-04-2016	20000
		26-04-2016	500000
114.	Senior Superintendent, Model Residential School, Aluva	14-01-2016	25000
115.	Child Development Project Office, Integrated Child Development Scheme, Vazhakkulam Additional, Aluva	16-11-2015	128000
116.	Commanding Officer 3K, Air Squadron National Cadet Corps, Kochi	25-11-2015	54800
117.	Tahsildar, Taluk Office, Fort Kochi	21-04-2016	500000
		21-04-2016	20000
118.	Veterinary Surgeon, Veterinary Dispensary, Puthiyedom	18-08-2015	30000
119.	Secretary, Thuravoor Grama Panchayat, Angamaly	22-08-2015	90000
120.	Child Development Project Office, Integrated Child Development Scheme Office, Angamaly	25-02-2015	5000
		25-02-2015	151000
		11-06-2015	101000
		03-10-2016	65630
121.	Project Officer, Integrated Child Development Scheme Project, Parakkadavu	24-02-2015	217000
122.	Child Development Project Office, Additional Integrated Child Development Scheme Project, Angamaly	12-11-2015	101000
123.	Veterinary Surgeon, Veterinary Dispensary, Maradu	30-09-2015	10000
124.	Principal, Government College, Tripunithura	30-09-2015	187500
		17-11-2015	155000
125.	Senior Superintendent, Assistant Educational Officer, Tripunithura	29-07-2015	3195600
126.	Superintendent of Police, Special Branch Criminal Investigation Department, Ernakulam	11-02-2015	1432000
127.	Project Officer (Coir), North Paravur	14-01-2016	1000000
128.	Sub Registrar, North Paravur	23-05-2016	12000
129.	Child Development Project Office, North Paravur	20-02-2015	17000
		03-03-2015	229000
130.	Returning Officer, Deputy Collector (Election), Ernakulam	19-04-2016	420000
		19-04-2016	200000
131.	Assistant Labour Officer-I, CIR, Ernakulam	31-03-2016	9000
132.	District Officer, Kerala Public Service Commission, Ernakulam	05-11-2016	150000
133.	Technical Assistant, Assistant Director Survey and Land Records (RS), Thrikkakara	14-03-2016	5000
134.	Principal, Government Higher Secondary School, Mulanthuruthy	16-10-2015	7400

Appendix 2.19 –Contd.

(in ₹)

Sl. No.	Name of the Drawing and Disbursing Officer	Month of drawal	Amount
135.	Principal, Government Higher Secondary School, Chottanikkara	14-10-2015	5200
136.	Project Officer, Integrated Child Development Scheme, Project Office, Mulanthuruthy	30-05-2016	25000
137.	Veterinary Dispensary, Chellan	21-02-2012	6000
138.	Community Health Centre, Kumbalangi	08-10-2011	6000
139.	Child Development Project Office, Palluruthy	13-12-2011	80000
140.	Director, Archaeology, Thiruvananthapuram	19-11-2015	1140000
141.	Superintendent, Ayurveda College for Women and Children, Thiruvananthapuram	31-10-2015	2260000
142.	Superintendent, Panchakarma Hospital, Poojapura, Thiruvananthapuram	29-02-2016	100000
143.	Administrative Assistant, Deputy Director of Education, Thiruvananthapuram	16-10-2015	250000
144.	Personal Assistant to Text Book Officer, Thiruvananthapuram	19-01-2016	200000000
145.	Superintendent, Special Sub Jail, Thiruvananthapuram	25-04-2016	50000
146.	Deputy Inspector General of Police (South Zone), Thiruvananthapuram	30-10-2015	80000
		11-11-2015	100000
		16-11-2015	1500000
		19-11-2015	1000000
147.	Tahsildar, Taluk Office, Thiruvananthapuram	26-10-2015	10000
		29-10-2015	10000
		21-04-2016	400000
148.	Tahsildar, Revenue Recovery, Thiruvananthapuram	26-10-2015	10000
		11-11-2015	10000
149.	Principal, College of Engineering, Thiruvananthapuram	15-12-2015	394650
		29-01-2016	1500000
150.	Administrative Assistant Kerala State Land Use Board, Thiruvananthapuram	19-04-2016	10000
		19-04-2016	10000
151.	Senior Administrative Officer, Directorate of Scheduled Tribe Development, Thiruvananthapuram	22-09-2015	350000
152.	Administrative Assistant, Office of the District Medical Office, Kollam	20-02-2016	120000
		16-03-2016	191000
153.	Veterinary Surgeon, Veterinary Hospital, Ayoor	16-07-2015	32500
		16-07-2015	15000
154.	Assistant Surgeon, Community Health Centre, Anchal	20-02-2016	50000
		20-02-2016	15000
		15-03-2016	100000
		15-03-2016	21000
155.	Secretary, Grama Panchayat, Anchal	17-12-2015	150000
156.	Child Development Project Office, Integrated Child Development Scheme(Additional), Anchal	28-10-2015	118000

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(in ₹)

Sl. No.	Name of the Drawing and Disbursing Officer	Month of drawal	Amount
157.	Assistant Director of Agriculture, Munnar	12-02-2016	500000
		20-02-2016	100000
		29-02-2016	50000
		29-02-2016	50000
		01-03-2016	38000
158.	Superintendent, Sub Jail, Devikulam	14-12-2015	10000
		17-02-2016	75000
		11-03-2016	35000
159.	Revenue Divisional Officer, Devikulam	21-03-2015	6000
160.	Tahsildar, Taluk Office, Devikulam	21-08-2015	8000
		18-02-2015	15000
		22-04-2015	86000
		18-08-2015	1712000
161.	Block Development Office, Devikulam	28-10-2015	176800
		31-10-2015	1500000
		03-11-2015	800000
162.	Child Development Project Office, Integrated Child Development, Devikulam	26-10-2015	117000
163.	Assistant Director of Agriculture, Nedumkandom	30-10-2015	316000
		28-11-2015	200000
		29-01-2016	236000
		30-01-2016	500000
		29-02-2016	70000
		29-02-2016	525000
164.	Tahsildar, Taluk Office, Nedumkandom	22-04-2015	167500
165.	Assistant Director of Agriculture, Peerumedu	12-02-2016	606000
		24-02-2016	20000
166.	Superintendent, Taluk Head Quarters Hospital, Peerumedu	11-03-2016	2000
167.	Medical Officer- in-Charge, Primary Health Centre, Kumily	22-04-2016	50000
168.	Superintendent, Sub Jail, Peerumedu	14-10-2016	20000
169.	Secretary, Elappara Grama Panchayat	14-10-2016	150000
170.	Administrative Assistant, KAP 5 Batallion, Kuttikanam	04-11-2015	90000
		16-03-2016	445000
171.	Tahsildar, Taluk Office, Peerumedu	23-12-2015	87500
172.	Tribal Extension Officer, Peerumedu	20-01-2016	10000
Total			30,91,75,200

Appendix 3.1
Statement showing names of bodies and authorities, the accounts of
which were not received as of March 2018
(Reference: Paragraph 3.2; Page 84)

Sl. No.	Name of department and body/authority	Year for which accounts had not been received	Grant received (₹ in crore)
1.	Agency for Non-conventional Energy and Rural Technology	2014-15	2.47
		2015-16	19.64
		2016-17	12.80
2.	Energy Management Centre	2016-17	7.06
3.	Kerala Khadi and Village Industries Board	2015-16	50.98
		2016-17	98.96
4.	Indian Institute of Handloom Technology	2016-17	0.80
5.	Kerala Khadi Workers Welfare Fund Board	2016-17	0.29
6.	Kerala Institute of Tourism and Travel Studies	2016-17	3.30
7.	Malabar Botanical Garden and Institute for Plant Sciences	2016-17	3.33
8.	Kerala State Cashew Workers Apex Industrial Co-operative Society	2016-17	4.00
9.	Kerala Forest Research Institute	2015-16	19.41
		2016-17	22.53
10.	Centre for Water Resources Development and Management	2016-17	26.08
11.	Jawaharlal Nehru Tropical Botanic Garden and Research Institute	2015-16	19.47
		2016-17	25.01
12.	State Fisheries Resource Management Authority	2016-17	3.99
13.	Agency for Development of Aqua Culture, Kerala	2015-16	14.09
		2016-17	27.23
14.	Kerala State Veterinary Council	2013-14	0.30
		2016-17	0.30
15.	Kerala Road Fund Board	2015-16	150
		2016-17	105
16.	Kerala State Seed Development Authority	2013-14	9.59
		2014-15	10.23
		2015-16	10.45
		2016-17	3.20
17.	Kerala Veterinary and Animal Sciences University	2014-15	65.65
		2015-16	92.94
		2016-17	106.56
Total			915.66

Appendix 3.2
Statement showing performance of Autonomous Bodies
(Reference: Paragraph 3.3; Page 84)

Sl. No.	Name of body	Period of entrustment	Year up to which accounts were rendered	Period up to which Separate Audit Report (SAR) is issued	Placement of SAR in the Legislature		Date of submission of accounts	Period of delay in submission of accounts
					Year of SAR	Date of placement		
1.	Kerala Khadi and Village Industries Board, Thiruvananthapuram	Up to 2017-18	2014-15	2014-15	2014-15	30.11.2018	19.09.2017	27 months
2.	Command Area Development Authority, Thrissur	Up to 2017-18	2013-14	2013-14	2012-13	16.12.2015	10.9.2015	14 months 10 days
3.	Kerala State Commission for Backward classes, Thiruvananthapuram	Up to 2016-17	2015-16	2015-16	2015-16	30.11.2018	8.05.2017	10 months 8 days
4.	Kerala Institute of Labour and Employment, Thiruvananthapuram	For five years from 2012-13	2015-16	2015-16	2014-15	30.11.2018	23.01.2018	18 months 23 days
5.	Kerala Building and Other Construction Worker's Welfare Board, Thiruvananthapuram	1998-99 onwards, Act enacted by Parliament	2016-17	2015-16	2014-15	30.11.2018	22.05.2018	10 months 22 days
6.	Kerala State Human Rights Commission, Thiruvananthapuram	1998-99 onwards	2015-16	2015-16	2015-16	30.11.2018	11.11.2016	4 months 11 days
7.	Kerala State Legal Services Authority, Kochi	1998-99 onwards	2015-16	2015-16	2014-15	20.10.2016	09.05.2017	10 months 9 days
8.	District Legal Services Authority, Thiruvananthapuram	1998-99 onwards	2016-17	2015-16	2015-16	30.11.2018	08.06.2018	11 months 8 days
9.	District Legal Services Authority, Kollam	1998-99 onwards	2013-14	2013-14	2013-14	19.03.2018	30.03.2016	21 months
10.	District Legal Services Authority, Pathanamthitta	1998-99 onwards	2013-14	2013-14	2013-14	30.11.2018	07.09.2017	38 months 7 days
11.	District Legal Services Authority, Alappuzha	1998-99 onwards	2016-17	2016-17	2015-16	30.01.2018	11.10.2017	3 months 11 days
12.	District Legal Services Authority, Kottayam	1998-99 onwards	2016-17	2015-16	2015-16	30.01.2018	23.03.2018	8 months 23 days

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Sl. No.	Name of body	Period of entrustment	Year up to which accounts were rendered	Period up to which Separate Audit Report (SAR) is issued	Placement of SAR in the Legislature		Date of submission of accounts	Period of delay in submission of accounts
					Year of SAR	Date of placement		
13.	District Legal Services Authority, Idukki	1998-99 onwards	2016-17	2014-15	2014-15	28.02.2017	07.05.2018	10 months 7 days
14.	District Legal Services Authority, Ernakulam	1998-99 onwards	2011-12	2011-12	2011-12	11.03.2015	20.02.2014	19 months 20 days
15.	District Legal Services Authority, Thrissur	1998-99 onwards	2015-16	2014-15	2014-15	06.02.2018	22.05.2018	22 months 22 days
16.	District Legal Services Authority, Palakkad	1998-99 onwards	2015-16	2015-16	2010-11	28.06.2016	18.06.2018	23 months 18 days
17.	District Legal Services Authority, Malappuram	1998-99 onwards	2015-16	2015-16	2015-16	30.11.2018	23.05.2017	10 months 23 days
18.	District Legal Services Authority, Kozhikode	1998-99 onwards	2014-15	2014-15	2013-14	16.12.2015	22.02.2016	7 months 22 days
19.	District Legal Services Authority, Wayanad	1998-99 onwards	2012-13	2012-13	2012-13	30.01.2018	01.08.2016	37 months 1 day
20.	District Legal Services Authority, Kannur	1998-99 onwards	2014-15	2014-15	2012-13	08.08.2017	04.01.2018	30 months 4 days
21.	District Legal Services Authority, Kasaragod	1998-99 onwards	2011-12	2011-12	2011-12	01.12.2015	01.11.2013	16 months 1 day
22.	Permanent Lok Adalath, Thiruvananthapuram	1998-99 onwards	2015-16	2015-16	2015-16	30.01.2018	01.10.2016	3 months 1 day
23.	Permanent Lok Adalath, Ernakulam	2011-12 onwards	2013-14	2013-14	2013-14	20.10.2016	29.01.2016	18 months 29 days
24.	Permanent Lok Adalath, Kozhikode	2013-14 onwards	2014-15	2014-15	2014-15	20.10.2016	05.02.2016	7 months 5 days
25.	Kerala Water Authority	Till 2019-20	2013-14	2013-14	2013-14	30.11.2018	29.12.2015	17 months 29 days
26.	Kerala State Commission for Scheduled Caste and Scheduled Tribes ⁶¹	2008-09 onwards	2016-17	2014-15	Not available		23.02.2018	7 months 23 days

⁶¹ Accounts for the period from 2008-09 to 2012-13 were not submitted.

Appendix 3.3
Statement of finalisation of *pro forma* accounts and Government investment in departmentally managed commercial and quasi-commercial undertakings
(Reference: Paragraph 3.4; Page 85)

(₹ in crore)

Sl. No.	Name of the undertaking	Accounts finalized up to	Government investment as per the last accounts finalized	Profit/loss as per the last accounts
1.	State Water Transport Department	2014-15	403.42	(-) 41.97
2.	Kerala State Insurance Department	2013-14	Nil	0.32
3.	Text Book Office ⁶²	1986-87	21.26	(-) 5.61

⁶²Government decided (December 2008) to dispense with the preparation of *pro forma* accounts for the period from 1975-76 to 1986-87. Decision on preparation of *pro forma* accounts for the period from 1987-88 to 2003-04 was pending with the Government. Preparation of Accounts from 2003-04 onwards was entrusted with Institute of Public Auditors, but the same was not submitted to Accountant General (G&SSA) for certification.

Appendix 3.4
Department/duration-wise break-up of cases of misappropriation, defalcation, etc.

(Reference: Paragraph 3.5; Page 85)

(₹ in lakh)

Sl. No.	Name of the Department	Up to 5 years		5 to 10 years		10 to 15 years		15 to 20 years		20 to 25 years		25 years and above		Total number of cases	
1.	Agriculture			4	49.79	2	28.42	2	5.71	1	5.53			9	89.45
2.	Animal Husbandry	4	2.20	3	0.45									7	2.65
3.	Co-operation					1	1.92			1	3.80			2	5.72
4.	Cultural Affairs	2	378.75									1	0.20	3	378.95
5.	Finance – National Savings											1	0.45	1	0.45
6.	Finance - Treasuries	1	62.90	2	3.21	2	76.17	4	61.79	2	2.07	2	4.74	13	210.88
7.	Fisheries and Ports	1	3.85	1	0.53									2	4.38
8.	General Education	7	42.60	2	1.74	3	13.51	7	1.42			4	4.68	23	63.95
9.	Health and Family Welfare – Health Services	2	15.12	1	4.67	2	155.22			1	0.81	1	1.64	7	177.46
10.	Health and Family Welfare – Medical Education	3	64.87	1	1.16			3	18.03	1	0.69			8	84.75
11.	Health and Family Welfare – Indian System of Medicine	1	9.30					1	1.85					2	11.15
12.	Higher Education – Collegiate Education	2	27.45			1	0.20	1	0.73	1	0.02			5	28.40
13.	Home Department- Police											1	0.38	1	0.38
14.	Industries and Commerce			1	40.00					1	0.31			2	40.31
15.	Information and Public Relations	1	13.78											1	13.78
16.	Local Self Government					2	12.04	4	6.46	1	1.85			7	20.35
17.	Planning and Economic Affairs	1	6.86											1	6.86
18.	Public Works			1	1.88	2	5.05	1	0.83					4	7.76
19.	Revenue – Survey and Land records											2	5.63	2	5.63
20.	Scheduled Castes and Scheduled Tribes Development	2	2.27	1	0.50							1	0.17	4	2.94
21.	Social Justice	1	5.46			1	8.92							2	14.38
22.	Taxes	2	102.36							1	2.61			3	104.97
23.	Motor Vehicles					2	8.03							2	8.03
24.	Water Resources	1	614.00			4	135.74	2	3.90					7	753.64
Total		31	1351.77	17	103.93	22	445.22	25	100.72	10	17.69	13	17.89	118	2037.22

Appendix 3.5
Department/category-wise details in respect of cases of loss to Government
due to theft, misappropriation and loss of Government material
(Reference: Paragraph 3.5; Page 85)

(₹ in lakh)

Sl. No.	Name of the Department	Theft		Misappropriation/Loss of Government material		Total	
		Number of cases	Amount	Number of cases	Amount	Number of cases	Amount
1.	Agriculture			9	89.45	9	89.45
2.	Animal Husbandry	6	2.30	1	0.35	7	2.65
3.	Co-operation			2	5.72	2	5.72
4.	Cultural Affairs			3	378.95	3	378.95
5.	Finance – National Savings			1	0.45	1	0.45
6.	Finance - Treasuries			13	210.88	13	210.88
7.	Fisheries and Ports			2	4.38	2	4.38
8.	General Education	12	5.98	11	57.97	23	63.95
9.	Health and Family Welfare – Health Services			7	177.46	7	177.46
10.	Health and Family Welfare – Medical Education			8	84.75	8	84.75
11.	Health and Family Welfare – Indian System of Medicine			2	11.15	2	11.15
12.	Higher Education – Collegiate Education	2	0.22	3	28.18	5	28.40
13.	Home Department- Police			1	0.38	1	0.38
14.	Industries and Commerce			2	40.31	2	40.31
15.	Information and Public Relations			1	13.78	1	13.78
16.	Local Self Government			7	20.35	7	20.35
17.	Planning and Economic Affairs			1	6.86	1	6.86
18.	Public Works			4	7.76	4	7.76
19.	Revenue – Survey and Land records			2	5.63	2	5.63
20.	Scheduled Castes and Scheduled Tribes Development			4	2.94	4	2.94
21.	Social Justice			2	14.38	2	14.38
22.	Taxes			3	104.97	3	104.97
23.	Motor Vehicles			2	8.03	2	8.03
24.	Water Resources	1	0.55	6	753.09	7	753.64
Total		21	9.05	97	2028.17	118	2037.22

Appendix 3.6
Statement showing three cases where court ordered to release DCRG due to delay in fixing liability
(Reference: Paragraph 3.6.1; Page 87)

(₹ in lakh)

Sl. No.	Name of office and official	Year of occurrence	Amount defalcated
Agriculture Department			
1.	Principal Agricultural Office, Alappuzha (A R Vijayalakshmi, Date of retirement: 30.11.2013)	2007-08	5.05
	Principal Agricultural Officer (PAO), Alappuzha reported a liability of ₹5,04,772 against the official on 10.11.2016. The Director of Agriculture had fixed (08.05.2018) liability after three years from the date of retirement. The Hon'ble Kerala Administrative Tribunal ordered (23.5.2018 and 13.6.2018) to release the DCRG in full without recovering the loss as fixation of liability beyond three years period cannot be justified.		
2.	Principal Agricultural Office, Kannur (V C Kuriakose, Date of retirement: 30.04.2000)	1991-94	5.53
	Though the Principal Agricultural Office, Kannur intimated the liability against the official in 2002, Director of Agriculture fixed (26.12.2014) the liability after lapse of more than 10 years. Consequently the Hon'ble Kerala Administrative Tribunal ordered (July 2014) not to recover the dues from DCRG.		
Health and Family Welfare Department – Health Services			
3.	General Hospital, Thiruvananthapuram (J W Winston, Date of retirement: 31.03.2015)	2012-13	2.30
	Department could not fix entire liability within three years after retirement, the Hon'ble Kerala Administrative Tribunal ordered (4 July 2018) to release the DCRG without deducting the liability amount of ₹2.30 lakh.		

Appendix 3.7
Cases where DCRG has been released despite ongoing departmental/vigilance enquiry
(Reference: Paragraph 3.6.2; Page 87)

(in ₹)

Sl. No.	Name of office and Name of official	Year of occurrence	Amount defalcated	Amount of DCRG released (Date of release)
Agriculture Department				
1.	Agricultural Office, Arakkulam (Cyriac Jose, Date of death: 05.04.2007)	1999-01	60,850	2,00,978 (11.09.2012)
	As department failed to identify land in his name or inherited by his legal heirs, revenue recovery procedure could not be carried out till date.			
Health and Family Welfare Department – Health Services				
2.	Public Health Centre, Kanyakulangara (D. Ramachandran, Date of retirement: 31.10.1994)	1988-89	164000	29,250 (16.01.1995)
	Though Government had ordered (2003) to recover the amount in five years period from pension, no recovery had been effected till date.			

Appendix 3.8
Statement showing delay in initiating departmental action
(Reference: Paragraph 3.6.3; Page 88)

(in ₹)

Sl. No.	Name of office and Name of official	Year of occurrence	Amount defalcated
Agriculture Department			
1.	District Agriculture Farm, Chelakkara, Thrissur (K Sasikumar, Date of retirement: 30.04.2007)	1996-98	16305
Though the Director, Local Fund Audit reported the case to Agriculture Department in February 2003 for taking further action, Agriculture department took (July 2008) action only after a lapse of five years of report from local fund audit. Government ordered (June 2010) to recover the loss by filing civil suit. The official filed (November 2010) review petition against the Government Order. Government rejected (April 2013) the review petition. However, Department failed to recover the loss till date by filing civil suit.			
2.	Krishi Bhavan, Balal, Kasaragod (P J Joseph, Date of retirement 30.04.2006 and K Vijayan, Date of retirement 30.04.2006)	2004-05	6,50,718
Though Finance Inspection Wing in the Inspection Report recommended (March 2005) disciplinary action against the officials, in the case relating to irregularities in sanctioning drought relief 2004, the Director of Agriculture took (November 2008) departmental action after three years, i.e., after retirement of the officials. Revenue recovery procedure is still pending to realize the loss.			

Appendix 3.9
Statement showing cases where department failed to effect recovery
(Reference: Paragraph 3.6.4.1; Page 88)

(₹ in lakh)

Sl. No.	Name of office and Name of official	Year of occurrence	Amount defalcated
Health and Family Welfare Department			
1.	Directorate of Health Services (Dr.V K Rajan, Date of retirement 30.04.2006 and Dr.K Shylaja)	2002-03	149.00
	The case relates to defalcation on purchase of excess quantity of vaccines. The Hon'ble court of the Enquiry Commissioner and Special Judge, Thiruvananthapuram ordered (May 2017) five years rigorous imprisonment and fine of ₹50 lakh each against the two accused officials. Even after a lapse of more than one year Administrative Department could not issue final orders of recovery.		
2.	District Medical Officer, Kollam (Anandan, Upper Division Clerk, Date of retirement: 31.05.2006)	2005-06	6.22
	The Enquiry Commission and Special Judge ordered (March 2015) two years imprisonment and a fine of ₹25,000 with regard to financial irregularities and misappropriation of Government money. The official confessed (May 2006) the defalcation and expressed willingness to recover the loss from his pensionary benefits. Even though more than three years have lapsed since the court verdict, Administrative Department could not issue final orders of recovery till date.		
Agriculture department			
3.	Krishi Bhavan, Balal, Kasaragod (P K Radhakrishnan, Date of retirement: 31.05.2018)	2004-05	3.25
	Government ordered (18.06.2013) to recover the loss from the salary of the official in connection with the irregularities noticed in sanctioning drought relief 2004. He filed case before Kerala Administrative Tribunal. Even after dismissal (April 2016) of the case by court, Director of Agriculture failed to make recovery from his salary till his retirement.		
General Education Department			
4.	Government High School Vattiyookavu (Sudhakaran Nair, LDC)	1987-88	1.10
	The case relates to irregularities in the establishment pay bill. The Enquiry Commissioner and Special Judge, Thiruvananthapuram ordered (1997) a fine of ₹1,15,000 and imprisonment. State Government sanctioned (November 2014) compassionate allowance to the official. Even after a lapse of more than 20 years Administrative Department could not issue final orders of recovery.		

Appendix 3.10
List of cases wherein department failed to effect recovery even after fixing liability based on investigation
(Reference: Paragraph 3.6.4.2; Page 88)

(₹ in lakh)

Sl. No.	Name of office and Name of official	Year of occurrence	Amount defalcated
General Education Department			
1.	Government Vocational Higher Secondary School, Mulakkuzha, Alappuzha (K Muralidharan, Lower Division Clerk)	2004-05	5.10
The case relates to misappropriation of Government money. Deputy Director of Education (DDE), Alappuzha fixed (September 2010) liability against K Muralidharan. However, Government issued formal orders only in November 2018 to effect recovery from K Muralidharan, who is still in service, after a lapse of eight years since liability was fixed.			
2.	Government UP School Painavu (A T Somasekhara Pillai, Headmaster, Date of retirement: 31.3.2011)	2007-08	5.25
The case relates to misappropriation from General Provident Fund (GPF) accounts of teachers. As per orders (March 2011) of Lok Ayuktha, State Government made good the loss sustained by the teachers by crediting their GPF accounts by debiting '8550-104-93 Advance to meet the additional expenditure on loss, misappropriation, etc.' The case is pending in vigilance court since 2008. Government directed (July 2012) DPI to recover the loss from the official with 8 <i>per cent</i> interest. DPI informed (March 2018) State Government that the amount could not be recovered from the official as he had not applied for pension. However, Government did not take any further action to recover the loss.			
Agriculture Department			
3.	Principal Agricultural Office, Thrissur (C K Velayudhan, Assistant Executive Engineer, date of retirement: 31.05.2002)	2000-03	4.94
The case relates to irregularities in implementation of schemes. The Director of Agriculture fixed (October 2012) liabilities and directed (April 2013) Principal Agricultural Officer, Thrissur to recover the loss through revenue recovery. However, recovery is still pending.			
4.	E Babyraj, Joint Director of Agriculture, Date of death: 26.12.2008	1999-2000	18.66
The case relates to irregularities in implementation of schemes. The Director of Agriculture fixed (April 2015) liability and directed (May 2015) to recover the loss through revenue recovery. However, the department failed to recover the loss sustained to Government till date.			

Appendix 3.11
List of cases where DCRG has been granted to deceased persons without effecting recovery for loss sustained by Government
(Reference: Paragraph 3.6.5; Page 89)

(₹ in lakh)

Sl. No.	Name of office and Name of official	Year of occurrence	Amount defalcated
Health and Family Welfare Department			
1.	Women and Children Hospital, Thiruvananthapuram (C Sivan, Blood Bank Technician, Date of death 14.07.2012)	2008-09	4.67
The case relates to misappropriation of HDC funds. Government issued (16.08.2016) directions to release the pensionary benefits including DCRG of ₹3,43,476 to legal heirs on the ground that four years has elapsed from the date of death of the official. Action is underway to recover the loss through revenue recovery procedure.			
Treasury			
2.	Sub Treasury Vellayambalam (N. Rajamohanakumar, Senior Accountant, date of death: 28.02.2014)	2003-04	9.65
The case relates to defalcation of Government money from Sub Treasury Vellayambalam. Even though the case is pending in court since 2008, State Government directed (March 2016) to drop all disciplinary action and released pensionary benefit to legal heirs without waiting for final orders of court.			

Appendix 3.12
Statement showing time taken to complete vigilance enquiry, disposal of
Court case, etc.
(Reference: Paragraph 3.6.6; Page 90)

Sl. No.	Name of office (Name of official involved)	Amount involved (₹ in lakh)	Vigilance/Departmental enquiry			Year of clearance by court (Time taken)	Year of fixing liability	Time taken to fix liability/issue formal orders of recovery after completion of enquiry
			Year of commencement	Year of completion	Time taken			
Agriculture Department								
1	Principal Agricultural Office, Kannur (V C Kuriakose)	5.53	1995	2002	6 years	2005 (3 years)	2014	13 years
2	Agricultural Office, Arakkulam (Cyriac Jose)	0.61	2004	2008	4 years	2014 (6 years)	2012	4 years
3	Principal Agriculture Officer, Idukki (E Babyraj)	18.66	2001	2007	6 years	2007	2015	8 years
4	Krishi Bhavan, Balal, Kasaragod (P J Joseph, K Vijayan, and P K Radhakrishnan)	9.76	2004	2011	7 years	...	2013	2 years

Sl. No.	Name of office (Name of official involved)	Amount involved (₹ in lakh)	Vigilance/Departmental enquiry			Year of clearance by Court (Time taken)
			Year of commencement	Year of completion	Time taken	
Treasury Department						
1.	District Treasury, Kozhikode (K V Vasudevan, and P Madhavan)	0.26	1975	1981	6 years	1987 (6 years)
2.	Sub Treasury, Puthiyara, Kozhikode (M T Viswanathan)	4.48	1989	1993	4 years	2010 (17 years)
3.	Addl. Sub Treasury, Thiruvananthapuram (D Harish)	0.07	1994	1999	4 years	2017 (18 years)
4.	Sub Treasury, Vellayambalam (Venu, R Jameela Beevi)	19.12	2000	2013	13 years	Pending for last five years
5.	District Treasury, Thiruvananthapuram (G.Krishnan Nair and P C Rajendran Nair)	37.15	1997	2006	9 years	2016 (10 years)
6.	Sub Treasury, Kadakkal (B Viswambharan)	3.92	2004	2013	9 years	Pending for last five years
7.	Sub Treasury Vellayambalam (Rajamohanakumar and Maheen Kannu)	9.65	2004	2008	4 years	Pending for last 10 years
General Education Department						
8.	Assistant Education Officer, Chevayoor (Imbichi Muhammad and Raveendra Nath)	3.42	1973	1980	7 years	1988 (8 years)
9.	Government High School, Vattiyoorkavu (Sudhakaran Nair)	1.10	1987	1994	7 years	2005 (11 years)
10.	Government UPS, Painavu (Somasekhara Pillai)	5.25	2007	2010	3 years	Pending for last eight years
Health and Family Welfare Department – Health Services						
11.	Public Health Centre, Kanyakulangara (Ramachandran D and Dr. Amanulla)	1.64	1994	1999	5 years	2001 (2 years)
12.	Public Health Centre, Kumaramputhur (Valsan V A and Dr. John Marshal)	0.81	1997	2001	4 years	2017 (16 years)
13.	Directorate of Health Services (Rajan V K and Shylaja)	149.00	2004	2010	6 years	2017 (7 years)

Appendix 3.13
List of cases where write-off proposals were pending with
Government/Head of the Department
(Reference: Paragraph 3.6.7; Page 90)

Sl. No.	Name of institution (Theft/ Misappropriation and year of occurrence)	Amount of loss (in ₹)	Date of sending write off proposal
1.	Assistant Education Officer, Chevayur, Kozhikode (Misappropriation, 1971-72)	341711	19.11.2013
2.	Government Higher Secondary School, Kokkallur, Kozhikode (Theft, 1991-92)	6518	9.11.2012
3.	Government High School for Girls, Attingal (Theft, 1998-99)	9106	16.10.2018
4.	Government High School, Kannadiparambu (Theft, 2002-03)	14536	4.12.2013
5.	Government LPS, Kulathoor, Thiruvananthapuram (loss due to fire, 1991-92)	9369	25.10.1999
	Total	381240	

Appendix 3.14
Cases involving loss of public money not reported to Accountant General
(Reference: Paragraph 3.6.8; Page 90)

Sl. No.	Name of institution	Year of occurrence	Amount (₹ in lakh)	Particulars of the case
General Education Department				
1.	Director of Public Instruction	2015-17	27.99	Misappropriation from noon-meal account by Mustafa, contract staff. This case was neither reported to Government nor Accountant General. DPI directed (July 2017) District Collector, Malappuram to initiate revenue recovery procedure to realise the loss.
2.	Government Vocational Higher Secondary School, Maranchery	2000-01	0.23	Theft. DPI forwarded (October 2015) write off proposal to Government. Further action is pending.
3.	Government High School, Chathannoor, Palakkad	2006-07	3.18	As the theft case was undetected, DPI sent (April 2017) write off proposal to Government. Government directed to re-investigate the case.
Agriculture				
4.	Principal Agricultural Office, Thrissur and Idukki	1999-00	20.07	Misappropriation of Government money by P D Prakash, Agricultural Officer (date of retirement on 30.11.2006) under the lift irrigation programme while working in Thrissur and Idukki.
Treasury				
5.	Pension Payment Sub Treasury, Thiruvananthapuram	2009-10	1.59	Fraudulent withdrawal from various PTSB accounts by Vinod, Senior Accountant. He was dismissed from service and the case is pending before the Hon'ble Judicial First Class Magistrate Court XI, Thiruvananthapuram.
	Total		53.06	

Glossary of terms used in the Report

The definitions of some of the selected terms used in assessing the trends and pattern of fiscal aggregates are given below:

Terms	Basis of calculation
Gross State Domestic Product (GSDP)	It is defined as the total income of the State or the market value of goods and services produced using labour and all other factors of production at current prices
Buoyancy of a parameter	Rate of Growth of the parameter/GSDP Growth
Buoyancy of a parameter (X)with respect to another parameter (Y)	Rate of Growth of parameter (X)/ Rate of Growth of parameter (Y)
Rate of Growth (ROG)	$[(\text{Current year Amount}/\text{Previous year Amount})-1] \times 100$
Development Expenditure	Social Services + Economic Services
Average interest paid by the State	$\text{Interest payment}/[(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities})/2] \times 100$
Interest received as <i>per cent</i> to Loans Outstanding	$\text{Interest Received}/[(\text{Opening balance} + \text{Closing balance of Loans and Advances})/2] \times 100$
Revenue Deficit	Revenue Receipts – Revenue Expenditure
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances– Revenue Receipts – Miscellaneous Capital Receipts
Primary Deficit	Fiscal Deficit – Interest payments
Domar Gap	Nominal GSDP Growth Rate - Average interest Rate
Net availability of borrowed funds	Defined as the ratio of the debt redemption (principal + interest payment) to total debt receipts and indicates the extent to which the debt receipts are used in debt redemption, indicating the net availability of borrowed funds.